Announcement of Bills assented to by His Highness the Maharaja

Secretary to the Legislative Council Sir, under S. O. 5 (2), I have to announce to the Council that His Highness the Maharaja has been pleased to give His Gracious assent to the following Bills passed by the Council:

1. The Cochin Port Roads Control Act (Amendment) Bill.
2. ,; ,, Cattle Trespass Act (Amendment) Bill.
3. ,, ,, Registration Act (Amendment) Bill.
4. ,, ,, Municipal Act (Amendment) Bill.
5. ,, ,, Tobacco Act (Amendment) Bill.
6. ,, ,, Abkari Act (Amendment) Bill.
7. ,, ,, Opium Act (Amendment) Bill.
8. ,, ,, Verumpattamdars Act (Amendment) Bill.
9. ,, ,, Anchal Bill.
10. ,, ,, Trade Marks Bill.

Placing of the Statement of expenditure

Respected Sir,

Under Rule 58 of the Legislative Council Rules, I beg to place the following statement of expenditure authorised by Government under section 28 I (c) of the Government of Cochin Act 1113.

Serial No.	*Head of account*	*Amount* Rs.	A.	P.	*Remarks*
1	1. Land Revenue—4 G-K. A. Samajam ..	106	0	0	Some urgent repair works had to be executed to the K. A. Samajam buildings; these could not wait and the allotment for expenditure had to be sanctioned urgently.
2	1. Land Revenue—Temporary Establishment ..	1,770	11	0	Consequent on the appointment of a Special Assistant to the Diwan Peishkar and staff to disburse the compensation amounts to the dependants of the deceased labourers of the Cochin State Labour Units, these allotment had to be urgently sanctioned.
	Ordinary T. A. ..	770	0	0	
	Dearness allowance..	163	0	0	
	Contingencies ..	4,445	0	0	
	Total ..	7,078	11	0	
3	2. Agriculture—Diary Farm ..	5,160	0	0	The Central Farm Diary was re-organised and in this connection some animals had to be purchased urgently for which this allotment was sanctioned.

Supplementary Grants

Hon'ble President: I would like to suggest for the convenience of the Hon'ble Members that we take up the supplementary grants now and when we meet after lunch the Finance Member should introduce the Budget and any further time this afternoon left over can be occupied by the supplementary grants. I hope that will suit the convenience of the Hon'ble Members (Voices Yes. Yes).

1.	Rs.	2,459	under	"2-A-1-Dearness allowance".
2.	Rs.	1,440	,,	"2-A-2-Dearness allowance".
3.	Rs.	242	,,	"2-A-3-Horticl. School—Dearness allowance".
4.	Rs.	160	,,	"2-A-4-Seed Manure Depot—Dearness allowance".
5.	Rs.	640	,,	"2-A-5-Public Gardens—Dearness allowance".
6.	Rs.	807	,,	"2-A-5-Gardens attached o the Residential quarters—Dearness allowance".
7.	Rs.	167	,,	"2-A-6-Cocoanut Stations—Dearness allowance".
8.	Rs.	853	,,	"2-B-Avenues—Dearness allowance".
9.	Rs.	2,018	,,	"2-C-Veterinary—Dearness allowance".
10.	Rs.	156	,,	"2-A-1-Agricultural Proper—T. A. ordinary".

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Mr. T. K. Nayar *(Minister for Rural Development)*: Sir, I may be allowed to move items 1 to 10 together.

Hon'ble President: Yes.

Mr. T. K. Nayar *(Minister for Rural Development)*: The additional allotments as detailed below are found necessary by the increased rates of dearness allowance and travelling allowance sanctioned by the Government in the course of the year.

1.	Rs.	2,459	under	"2-A-1-Dearness allowance".
2.	Rs.	1,440	,,	"2-A-2-Dearness allowance".
3.	Rs.	242	,,	"2-A-3-Horticl. School—Dearness allowance".
4.	Rs.	160	,,	"2-A-4-Seed Manure Depot—Dearness allowance".
5.	Rs.	640	,,	"2-A-5-Public Gardens—Dearness Allowance".
6.	Rs.	807	,,	"2-A-5-Gardens attached to the Residential quarters—Dearness allowance".
7.	Rs.	167	,,	"2-A-6-Cocoanut Stations—Dearness allowance".
8.	Rs.	853	,,	"2-B-Avenues—Dearness atlowance".
9.	Rs.	2,018	,,	"2-C-Veterinary—Dearness allowance".
10.	Rs.	156	,,	"2-A 1-Agricultural Proper—T. A. ordinary".

I request that the House may be pleased to sanction these allotments.

Demands put and carried

11. Rs. 15,000 under "2 A—4—Other charges"

Mr. T. K. Nayar *(Minister for Rural Development)*: Sir, I move for an additional allotment of Rs. 15,000 "2—A—4—Other charges". Government have granted them a subsidy of 25 per cent on the selling price of manure stocked by Government in various depots. An amount of Rs. 15,000 will be required this year for adjusting this grant. I request that the House be pleased to grant the allotment.

Demand put and carried

12. Rs. 4000 under "2—A—2—Farm operations—Casual labour"

Mr. T. K. Nayar *(Minister for Rural Development)*: Sir, I move for an additional allotment of Rs. 4000 under "2—A—2. Farm operations—Casual labour". The provision for casual labour for the current year is Rs. 11,800. It is found insufficient because we are just raising the wages of the casual labourers. The wage given to the casual labourer in the Central Farm is very low, 7 to 8 annas and we are not able to get sufficient number of coolies. So we are just giving them a higher rate. The present amount is not sufficient. We want another Rs. 4000. I request the House be pleased to grant the allotment.

Mr. A. B. Salem *(Mattancheri)*: What is the rate that you now propose to give?

Mr. T. K. Nayar *(Minister for Rural Development)*: Re. 1 per man and 7 annas for a woman.

Mr. A. B. Salem *(Mattancheri)*: It is a wonder you get coolies.

Demand put and carried

13. Rs. 2400 under "2—A—2—Farm operations—Cattle breeding

Mr. T. K. Nayar *(Minister for Rural Development)*: Sir, I move for an additional allotment of Rs. 2400 under '2—A—2—Farm Operations—Cattle breeding". A sum of Rs. 7525 was provided in the Budget for 1119 under this head. Out of this an amount of Rs. 6436. 15. 7 has already been spent by the middle of Edavam 1119 and the balance amount will not be sufficient for meeting the expenses for the remaining—period of the year. Since the prices of several items of cattle food have gone up considerably it has not become possible to limit the expenditure to the sanctioned allotment. Hence this additional allotment. I request the House be pleased to sanction the amount.

Demand put and carried

14. Rs. 1470 under "4—B—Village Courts—A—Establishment".

Mr. T. K Nayar *(Minister for Rural Development)*: Sir, I beg to move for an additional allotment of Rs. 1470 under "4—B—Village Courts—A—Establishment". Government have accorded sanction to fix the minimum pay of the Ministerial staff of the different departments of the State at Rs. 20 as a temporary measure.

The clerks and copyists of the Village Courts Department were not originally included in the revision. As they are doing clerical work, they also are entitled to the benefit of the special pay. Accordingly the pay of the Village Court clerks and copyists also was raised and fixed at Rs. 20.

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39. Miscellaneous

G. P. Wp-4-823/19, dated 22nd June 1944.

War Publicity (Non-votable)

Establishment

Superintendent (100—150), clerk (25—40) .. ,, 1,500

Dearness Allowance .. ,, 192

14. Anchal Supplementary Budget—for

Staff Officer and Staff received now is being forwarded separately .. ,, 5,174

1. Land Revenue—Temporary Establishment—Preparation of Electoral Rolls for 2½ months in 1120

G. P. R4-28421/19, dated 17th June 1944

17 Menons on Rs. 16 and 7 clerks on Rs. 30 Rs. 1,130

Dearness Allowance .. ,, 460

The Einance Member also pointed out that the appropriation of Rs. 2 lakhs from the "Revenue Reserve Fund" and the distribution of the same had not been shown in Part I of the Budget.

In his opening remarks, the President explained the salient features of the Budget and stated that the year 1118 closed with a surplus of Rs. 26,21,000 and of this Rs. 20 lakhs had been ordered to be transferred to the "Revenue Reserve Fund". He also observed that under the Budget for 1119, as originally prepared, a surplus of 18½ lakhs was contemplated, while the Revised Estimate had now shown a considerable increase both of receipts and expenditure. The surplus now estimated is Rs. 17¼ lakhs, *i. e.*, 1¼ lakhs less than what was expected when the Budget was prepared. He explained that for the next year, *i. e.*, 1120, considering only Part I of the Budget, the estimate showed a surplus of Rs. 3,167 lakhs snd that, compared with the current year, receipts for next year were expected to be greater by a little over 11 lakhs while the expenditure under Part I of the Budget was to be lower by Rs. 3 lakhs than in the Revised Estimate for 1119.

BUDGET ESTIMATE FOR 1120

Receipts

There were no remarks

Disbursements Part I

The following demands were then passed without remarks,

1. Land Revenue,
2. Agriculture and
3. Village Panchayats.

On the demand under "4. Village Courts" Mr. V. K. Bhaskara Menon observed that Village Courts ought not to be established in Towns like Ernakulam, Mattancheri and Trichur where there are Munsiff's Courts—

The demand was passed.

The demands under—

5. Co-operative Societies.
8. Excise.
9. Matches.
10. Stamps.
12. Forests and Tramway.
13. Registration.
14. Anchal.
15. General Administration.
16. Finance and Accounts.
17. Law and Justice.
18. Jails.
19. Police.
20. Education.

were passed without remarks.

When the demand for "23. Medcial" was taken up, Mr. V. K. Bhaskara Menon asked that liberal provision should be made for tuberculosis patients with a view to give temporary accommodation and treatment of very bad cases pending admission to a regular sanitorium.

The demand under " 24. Ayurveda" was passed without remarks.

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25. Public Health

Mr. V. K. Bhaskara Menon wanted to know the nature of the setps taken in regard to mosquito control. The President explained that advantage was taken of the visit to the State of an expert who had considerable experience in such work in Assam and that what was being attempted by way of mosquito control was being done under his advice. The Public Health Assistant Engineer had been sent to Wynaad to see how the sluice-gates for the flushing devices have been put up there. A man with experience in Anti-malarial work had been appointed and for the present his work is being concentrated on Nelliampathies.

The demand under "25. Public Health" was passed.

The demand under "27. Stationery and Printing" was passed without comment.

29. Public Works

With reference to Item 211 in Appendix F, namely, "Diversion of rivers for Irrigation purposes", it was suggested that more information should be made available.

The demand under "29. Public Works" was passed.

The committee rose for the day at 5 p.m.

N. S. RADHAKRISHNA SARMA
Secretary to the Council

MINUTES OF THE STANDING FINANCE COMMITTEE MEETING

Tuesday, *4th July 1944.* / *21st Mithunam 1119.*

The Standing Finance Committee met again at 11-30 a.m. today in the Diwan's Room in the Secretariat.

The Diwan presided. All the members excepting Mr. P. P. Devassy were present.

The scrutiny of the Budget proposals was continued.

When the demand under "31. Scientific etc., Departments" was taken up, Mr. V. K. Bhaskara Menon wanted to know whether the reports of the Geologist could not be made available to the public and the President stated that the question of publication will be considered.

The demands under—

32. Industries—Reserved.
33. Industries—Transferred.
34. Rural Development.
36. Uplift of the Depressed Classes.
38. Income-tax.

were taken up and passed without comment.

39. Miscellaneus

Mr. V. K. Bhaskara Menon objected to the granting of 25 per cent of the pay as allowance to certain officers appointed in the Food Department and suggested that the proper thing to do was to give such officers a special grade with a proviso that that grade by itself will not give such officers a claim for seniority. He also said that the stamping of cotton cloth was being attended to very slowly much to the inconvenience of the public and the dealers and urged the necessity of speeding up the work.

The demand under "39. Miscellaneous" was passed.

41. Capital Outlay

Mr. V. K. Bhaskara Menon pointed out that under Nelliampathi cultivation the expenditure of Rs. 87,000 under Capital Outlay and the expenditure of Rs. 3 lakhs and odd under Advances Recoverable were to be incurred and expressed the view that as it was only an experiment, a smaller provision for a smaller area should have been made.

The demand under "41. Capital Outlay" was passed.

The demands under—

42. Investments Made
45. State Loans Repaid
44. Deposits
45. Advances
46. Remittances
47. Departmental Balances

were passed without remarks.

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The demands under Cranganur were then taken up and Mr. V. K. Bhaskara Menon suggested that instead of showing that Cranganur was being given year after year an allotment from the State revenues, a portion of the Customs revenue should be allocated to Cranganur. He also urged that more amounts should be provided for communications under the demand, Public Works, in Cranganur. The President stated that this will be examined.

All the items under Receipts and Disbursements in the Cranganur Budget were passed.

The items ordered to be incorporated in the Budget and referred to by the Finance Member the previous day were taken up and passed without comment.

The following Demand for Supplementary Grants were taken up and passed.

1. Rs. 350 under 1—Land Revenue—Office Expenses.
2. „ 4,380 „ do. Ordinary T. A.
3. „ 125 „ do. Fisheries T. A.
4. „ 532 „ do. Fishery—Establishment.
5. „ 8,075 „ do. Fishery Miscellaneous.
6. „ 300 „ —Land Revenue—T. A. (Cranganur).
7. „ 571 „ 12—Forests and Tramway—B6—Unforeseen charges.
8. „ 1,200 „ 14—Anchal—(d)—Anchal Masters.
9. „ 808 „ do. (e)—Temporary Establishment.
10. „ 216 „ do. (e2)—D. A.
11. „ 189 „ do. (f)—T. A.
12. „ 100 „ do. (n)—Furniture.
13. „ 13 „ do. (q)—Rents and rates.
14. „ 150 „ do. (s)—Post and Telegraph charges.
15. „ 50 „ do. (t)—Office expenses.
16. „ 20 „ do. (u)—Miscellaneous.
17. „ 500 „ do. (v)—Printing charges.
18. „ 6,400 „ 15—1—Huzur Secretariat—D. A.
19. „ 1,244 „ do. Temporary Establishment.
20. „ 625 „ 17—C—Criminal Justice—T. A.
21. „ 3,960 „ do. do. D. A.
22. „ 340 „ 11—Law and Justice (Cranganur)—A—Criminal Justice—D. A by transfer from 12 Jails 2 (*b*)—Diet of prisoners.
23. „ 225 under do. —Temporary Establishment by transfer from 12 Jails—2 (*b*)—Diet of prisoners.
24. „ 28,162 „ 19—Police—D. A.
25. „ 1,370 „ 20—Primary Boys—Ordinary Grant.
26. „ 5,000 „ do. Contribution towards D. A. (Primary Boys).
27. „ 1,480 „ 14—Education—Cranganur—1—Secondary Boys—D. A.
28. „ 633 „ 14—2—Secondary Girls—D. A.
29. „ 2,670 „ 14—3—Primary Boys—D. A. (Sirkar Schools).
30. „ 1,096 „ do. Contribution towards D. A. (Aided Schools).
31. „ 358 „ 14—4—Primary Girls—D. A.
32. „ 570 „ 14—2—Secondary Girls—Establishment.
33. „ 199 „ 14—3—Primary Boys—Grant-in-aid.
34. „ 327 „ 32—Industries (Reserved)—D. A.
35. „ 200 „ do. do. T. A. Ordinary.
36. „ 4 „ do. do. T. A. Fixed.
37. „ 56,218 „ 39—Miscellaneous—3 Price Control (*a*)—Food Supplies Department
38. „ 44,766 „ do. do. D. A.
39. „ 6,000 „ do. do. T. A.
40. „ 89,099 „ do. do. Other Charges.
41. „ 2,000 „ 39—Miscellaneous—Refund of Lapsed Deposits.
42. „ 108 „ do. Sirkar Buildings other than Palaces (*a*)—Durbar Hall Establishment.
43. „ 36 „ do. do. (*a*) Durbar Hall Temporary Establishment.
44. „ 99 „ do. do. Durbar Hall D. A.
45. „ 358 „ do. (*c*) Ram Mohan Palace—D. A.
46. „ 32 „ do. (*d*) Trichur Guest House D. A.

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47. Rs. 321 under 39 Miscellaneous (e) Diwan's House—D. A.
48. ,, 116 ,, do. (5) Standard Cloth—T. A.
49. ,, 212 ,, 7—Stamps—Cranganur.

PART II

The demands under Part II of the Budget were then taken up.

The items under Land Revenue, Land Revenue Fisheries and Agriculture were passed with comment.

Village Panchayats

Mr. P. Kumaran Ezhuthassan stated that the question of providing full time clerks for the Panchayats should await the passing of the Panchayat at Bill, and this was agreed to.

The other items under Panchayats were passed.

4. Village Courts

Mr. V. K. Bhaskara Menon objected to the increasing of the provision by Rs. 450 under "4—B—Village Courts—Other Charges," on the ground that a conference of the Judges seemed unnecessary. The additional provision of Rs. 450 was not passed.

Co-operative

The Joint Secretary to Government explained that the proposal has subsequently been modified and was deleted.

Excise

The demands were passed subject to the remark by Mr. V. K. Bhaskara Menon that he agreed to a Personal Assistant to the Commissioner of Excise, only if the post is purely temporary.

All the items were passed.

The demands under—

Matches.
Stamps.
Registration.
Anchal.
Finance and Accounts.
Law and Justice—Civil Justice.
Police.

was passed without remarks.

20. Education

In regard to the item "Special Grant to Schools", Mr. P. Kumaran Ezhuthassan pointed out that the special grants to schools and the additional provisions under Secondary Education—Girls ought not to await the revision of the Code, and these were agreed to.

Mr. P. Kumaran Ezhuthassan also pointed out that the assumption of management of the Pynkulam Aided School should not await the revision of the Code and this was also agreed to.

Medical Department

As regards the revision of pay of the nursing staff, objection was taken by Messrs. V. K. Bhaskara Menon and P. Kumaran Ezhuthassan to the great disparity in the pay proposed for the Mother Superior, General Hospital, Ernakulam, and Mother Superior (Indian), Civil Hospital, Trichur. It was agreed after discussion, that the pay of the former should be Rs. 100 and that of the latter should be raised from Rs. 60 to Rs. 75.

All the other demands under Medical were passed without remarks.

The items under Ayurdeda were passed.

Public Health

It was agreed to that the medical officer for epidemics will get an allowance of Rs. 50 and the two lady medical officers Rs. 30 each.

All the items under Public Health were passed.

Civil Engineering

As regards the demand for Rs. 50,000 for providing irrigation facilities to kole lands, Mr. P. Kumaran Ezhuthassan pointed out that land-holders whose lands are submerged by the water stored in Mullurkayal do not get proper compensation and that they are not able to cultivate their lands in time. The President stated that this matter will be looked into.

The Finance Member stated that under Irrigation an additional provision of Rs. 8,200 for the Thottara Puncha Scheme has been ordered to be included in the Budget subsequently. This was placed before the Committee who agreed to it.

All the items were passed without comment.

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The demands under Scientific, etc., Department, Industries (Reserved), Industries (Transferred), Uplift, Income-tax, 39-Miscellaneous and 20-Public Works (Cranganur) were passed without comment.

Lastly, the Supplementary Grant of Rs. 20 lakhs under "39-Miscellaneous—Transfer to 'Revenue Reserve Fund'" was placed before the Committee and passed.

The Committee rose for the day at 5 p.m.

N. S. RADHAKRISHNA SARMA
Secretary to the Council

APPENDIX III

BUDGET, 1120

MEMORANDUM EXPLANATORY OF THE BUDGET

Introductory

The Budget is the annual financial statement showing the probable receipts and payments during the succeeding year. The transactions included in the budget estimates and accounts exibit mainly the actual cash receipts and disbursements expected or realised during the financial year from Chingam to Karkadagam as distinguished from the amounts due by, or to Government during the same period.

This cash basis system is, however, not entirely suitable for recording the transactinns and presenting at any time the correct condition of the financial results of Government undertakings which are run on strictly commercial lines. In respect of these undertakings, the net result (profit or loss) is shown in the published accounts, taking into account their assets and liabilities (the amounts due to. or by, the undertaking during the same period).

(*ii*) The main divisions of the Government accounts are.—

(*a*) Revenue
(*b*) Capital
(*c*) Debt
(*d*) Remittance

The first Division deals with the proceeds of taxation and other receipts classified as revenue and the expenditure therefrom, the final result of which is taken as the surplus or deficit of the year's revenue account.

The second division deals with expenditure financed at times from borrowed funds, the objective to be secured thereby being either increase of concrete assets of a material character, or return justifiable on grounds of public welfare.

The third division includes receipts and payments,such as deposits, loans and advances, in respect of which Government act as debtors and creditors and become liable to repay the moneys received or will have a claim to recover the amounts paid, as also the repayments of the former and the recoveries of the latter.

The fourth and last division comprises merely adjusting heads, under which appear all cash remittances from one treasury or bank to another, in addition to those which are merely items in transit between different departments of Government pending final clearance and between the Government of Cochin and the Government of India. Credits and debits taken to these heads in the first instance are ultimately cleared by adjustment under the final heads.

(*iii*) Inside each of these four broad divisions mentioned above, thetransactions are grouped into sections which are further sub-divided into major, minor and detailed heads of account.

(*iv*) The accounts under the several divisions work from balance to balance, these balances working up to the general cash balance of the State, part of which is kept in the State Treasuries, while the rest is deposited with the Government Bankers. Besides these cash balances, there are the securities on account of the several reserve and other funds.

(*v*) In this memorandum, an endeavour is made to explain the salient features of the transactions accounted for under the first two divisions, *viz.*, Revenue and Capital, the expenditure grants under which with some reservations, are subject to the vote of the Legislature, and brief references wherever necessary are made to the others.

(*vi*) A study of the Budget by itself will give neither a complete nor a correct idea of the financial position of the State as a whole. To supplement the information contained in the Budget, a statement is furnised indicating in a general way the position of the State's Assets and Liabilities the transactions of which are included in the published estimates and the balances of the several bebt heads are also published with the detailed budget estimates.

As usual this memorandum deals with the finances of three official years. Before dealing

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with the budget estimates of 1120 the final accounts of 1118 are first compared with the revised estimate for that year. The revised estimate for the current year is then compared with the budget estimate of the year. Finally the budget estimate for 1120 is discussed.

Accounts—1118

The following statement shows the actuals of the revenue account of the year 1118 as compared with the budget and the revised estimates for that year.

(In lakhs of rupees)

Heads	Budget estimate 1118 Rs.	Revised estimate 1118 Rs.	Actuals 1118 Rs.
Total revenue ..	124·36	164·08	170·60
Total expenditure ..	121·18	150·42	144·39
Surplus ..	3·18	13·66	26·21
Capital expenditure ..	6·33	2·35	1·64

The increase in the actual surplus over that anticipated in the revised estimates was due to further improvement in revenue to the extent of Rs. 6·52 laks and a fall in expenditure aggregating to Rs. 6·03 lakhs both of which together thus contributed to an increase in net surplus of Rs. 12·55 lakhs over the surplus anticipated according th the revised estimate. Out of this realised surplus of Rs. 26·21 lakhs a sum Rs. 20·00 lakhs has been transferred to the "Revenue Reserve fund".

Revenue.—(Rs. 6·52 lakhs).—The increase was the net outcome of increases totalling Rs. 6·93 lakhs under some heads and decreases totalling Rs. ·41 lakh under others.

The chief increases in revenue were—

(In lakhs of rupees)

Head of Account	Revised estimate 1118 Rs.	Actuals 1118 Rs.	Increase Rs.	Reasons
II. Agriculture	·44	·55	·11	Larger receipts from the sale of agricultural produce and avenues
V. Salt	5·51	5·98	·47	Increased consumption of salt
VI. Stamps	5·36	6·52	1·16	Mainly due to larger receipts under non-judicial stamps as a result of greater business activity and more transactions in immovable property and partly due to increase under court fee stamps
VII. Abkari and Ganja	10·99	12·42	1·43	Chiefly due to increased consumption of country spirits and fermented liquor on account of shortage of imported liquors and the phenomenal increase in employment due to war
XII. Forest and Tramway	11·21	12·11	·90	Mainly due to larger receipts for timber supplied for purposes of war
XIII. Registration	1·64	1·80	·16	This is but an index of the larger income of the people, resulting in transactions in landed property
XXI. Education	4·35	4·56	·21	Due to enhanced receipts from Secondary education fees on account of increased number of pupils, etc.
XXXI. Income-tax	30·00	31·37	1·37	Chiefly due to increase in Excess Profits Tax, etc.
XXXII. Miscellaneous	2·62	3·18	·56	Chiefly due to increase in unclaimed deposits lapsed to Sirkar and A. R. P. receipts
Total of small increases under other heads ..	..	..	·56	
Total ..			6·93	

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The chief decreases in revenue were.—

(In lakhs of rupees)

Head of Account	Revised estimate 1118 Rs.	Actuals 1118 Rs.	Decrease Rs.	Reasons
1	2	3	4	5
Public Works ..	3·98	3·75	·23	Due chiefly to the non-realisation of the receipts from "toll" to the extent anticipated
Railway ..	36·57	36·41	·16	The Estimate was a rough one and the actuals proved to be short of the estimate

Expenditure on revenue accounts—Rs. 6·03 lakhs—The dcerease was the net effect of decreases totalling Rs. 6·12 lakhs under some heads and increases totalling Re. ·09 lakhs under others.

The chief decreases in expenditure occurred under,—

(In lakhs of rupees)

Head of Account	Revised estimate 1118 Rs.	Actuals 1118 Rs.	Decrase Rs.	Reasons
1	2	3	4	5
1. Land Revenue ..	3·69	3·54	·15	Chiefly due to savings under establishment and contingencies
3. Panchayats ..	4·12	3·91	·21	Due to the non-utilisation of the full allotments for "works" and manure depots
11. Forests and Tramway ..	6·48	5·37	1·11	Due mainly to short expenditure on supply of timber for for want of full transport facilities and shortage of labour
19. Education ..	21·45	20·83	·62	Mainly due to savings under establishmnnt charges
28. Public Works ..	13·55	12·59	·96	Lapses of grant owing to non-execution of some of the works
29. Interest ..	5·99	5·73	·26	Owing to non-payment of the interest on loans for want of claim
34. Railways ..	21·83	21·25	·58	Less maintenance expenditure than anticipated
37. Income-tax ..	2·33	1·88	·45	Less refunds
38. Miscellaneous ..	18·72	17·66	1·06	Chiefly due to the non-utilisation of the full allotments for A.R.P. Measures, evacuation, etc., on account of improvement in the war situation
Total of small increases under other heads ..	..	..	·72	..

It is very gratifying to state that excepting 3 heads of account no head showed any increase over that estimated according to the revised estimate on account of the rigorous control exercised over expenditure. The increases though too minor to mention, fell under—

		In lakhs Rs.
9. Stamps	..	·03
17. Jails	..	·02
24. Public Health	..	·04

These are too minor to explain.

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Capital expenditure outside the Revenue Account—1118

Heads	Revised estimate 1118 Rs.	Accounts 1118 Rs.	Variation Col. 3 minus Col. 2
1	2	3	4
Railway	·27	·37	·10
Electricty.—			
Pallivasal scheme	·66	·43	—·23
Communications.—			
Anamalais road	1·20	·71	—·49
Shanmukham calal	·06	·06	..
Irrigation.—			
Chalakkudi Irrigation scheme	·36	·27	—·09
Ayurveda.—			
Manufacture of medicines	·16	·15	—·01

The short expenditure under "Pallivasal scheme" was due to the unavoidable postponement of certain items of works on account of war conditions.

The shortage of labour and materials created by the war made difficult the satisfactory progress of the Anamalais road during the year and this explains the savings under "Anamalais Road"

Similarly much headway could not be made in the year in the execution of the Chalakkudi Irrigation scheme. The Special Officer, however, completed the enquiry.

Loans and Advances by Government (In lakhs)

	Revised estimate 1118 Rs.	Accounts 1118 Rs.	Remarks
1	2	3	4
A. Recoveries			
Short term advances to the Land Mortgage Bank	2·63	3·84	
Long-term loans to Agriculturists, and private parties	·71	·65	
Loans to Government servants	·58	·58	
Loans to Municipalities	·32	·28	
Advances for Assam Labour, etc., in aid of war	32·01	28·65	
Food purchase	210·00	242·46	
Other items	51·34	21·19	
	297·59	297·65	

	Revised estimate 1118	Accounts 1118	
B. Advances			
Short-term advances to Land Mortgage Bank	4·86	2·37	
Long-term loans to agriculturists, etc.	·49	·21	
Loans to Government servants	·05	·008	
Loans to Municipalities	..	..	
Advances for Assam Labour, etc., in aid of war	39·81	35·26	
Food purchase	250·00	278·52	
Other items	50·95	47·272	
	346·16	363·64	

The excess of advances over recoveries was Rs. 65·99 lakhs against an excess of Rs. 48·57 lakhs anticipated in the revised estimate.

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The increase in advances occurred mainly under "Advances for the Purchase of Food" and for recruitment "Assam and Ceylon Labour".

Public Loans.—The 5 per cent loan of 1943—1953 for Rs. 75 lakhs matured in the course of the year and Government floated a 3 per cent Conversion Loan of Rs. 70 lakhs after repaying Rs. 5 lakhs against the 5 per cent loan. The loan was a great success being oversubscribed to the extent of over Rs. one crore within a few minutes of its opening.

Other Debt and Deposit heads—The variations between the revised estimates and accounts are shown below.

Particulars	Revised estimate 1118	Accounts 1118	Remarks
1	2	3	4
Net receipts (+) or Disbursements (—)			
1. State Loan	+95·00	..	
2. State Provident Fund net	2·20	+2·64	
3. Deposits (net)	—·44	+11·51	
4. Remittances (net)	..	—3·08	

Closing Balance on 31st Karkadagam 1118

The closing balance on the 31st Karkadagam comprised.—

(*i*) Rs. 25·67 lakhs in cash,

(*ii*) Rs. 88·46 lakhs invested in fixed deposits or gilt-edged securities of which Rs. 8,28,100 lakhs belonged to the Sinking Fund investment.

The year opened with an opening balance of Rs. 59·31 lakhs in cash and Rs. 89,641 lakhs invested in Fixed Deposits, in Banks, Government securities and shares in companies and ended with a balance of Rs. 25·67 lakhs in cash and Rs. 90·46 invested. The statement of assets and liabilities attached to the budget estimates exhibits the financial position at the end of 1118 and the distribution of the surplus.

REVISED ESTIMATE—1119

Revenue Account.—The following statement summarises the position of the revenue account for 1119.

(1)	*Budget estimate 1119* (2) Rs. Lakhs	*Revised estimate 1119* (3) Rs. Lakhs	*Variation Col. 3 minus Col. 2* (4) Rs. Lakhs
Revenue ..	185·39	209·34	23·95
Expenditure on revenue account ..	166·88	190·83	23·95
Surplus ..	18·51	18·51	..

General remarks on the revised estimate 1119.—The revised estimate above shows a large increase of Rs. 23·95 lakhs in revenue and a corresponding increase of a like amount in expenditure as compared with the budget.

The numerous and varied activities connected with the war have given increased employment to labour. The general increase in prices including those of agricultural produce coupled with the above has led to a material rise in prosperity for most persons dependent on agriculture or industry which is clearly reflected in an improvement in the revenue position becoming more and more pronounced as the year has advanced. Almost all heads of revenue have shown substantial increases over the budgetted forecast. Under "Excise" alone there is an increase of Rs. 4·39 lakhs, while "Forests" and "Income-tax" anticipates increases to the extent of Rs. 9·75 lakhs and Rs. 7 lakhs respectively.

Government considered that they should co-operate in the anti-inflationary measures of the Government of India by withdrawing from use some of the excess purchasing power in the hands of the public as a means of keeping down prices and to achieve this they, under the auspices of War Publicity department intensified the propaganda for investments in Victory Loans and National Savings Certificates. The following further taxation measures were also introduced.

1. Revision of the scale of registration fees and anchal rates
2. Restriction of capital issues

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3. Enhancement of salt duty
4. Enhancement of issue price of liquor from Distillery.

On the side of disbursements Government had to meet many items of unbudgetted expenditure. It was found that the rates of dearness allowance were too low as compared with the difficulties of the situation and hence the rates were raised and the extent of its operation was extended. This alone meant an increased expenditure of Rs. 5·99 lakhs over that of Rs. 6·53 lakhs provided for in the budget. Enhanced provisions were required under T. A. owing to the increased rates allowed and under contingencies also.

The differences between the revised and the budget estimates are explained in detail below.—

Revenue (Rs. 209·34 lakhs).—The increase is the net effect of increases totalling Rs. 33·37 lakhs under some heads and decreases totalling Rs. 9·42 lakhs under others. The increase occurs chiefly under "Income-tax" (Rs. 7 lakhs), Forests and Tramway (Rs. 9·75 lakhs), Abkari and Ganja (Rs. 4·50 lakhs), Registration (Rs. 1·31 lakhs), Railway (Rs. 3·88 lakhs) while the decrease is chiefly under Miscellaneous (Rs. 8·76 lakhs) and Tobacco (Rs. ·59 lakhs). The variations are explained below in detail.—

The chief increases in revenue are.—

Head of account	Budget estimate 1119 Rs. (lakhs)	Revised estimate 1119 Rs. (lakhs)	Increase Rs. (lakhs)	Reasons
1	2	3	5	5
II. Agriculture	·54	·79	·25	Increase mainly due to increased cost of agricultural products
V. Salt	5·34	5·57	·23	Larger consumption of salt
VI. Stamps	5·35	6·80	1·45	Larger sale of non-judicial stamps, etc., owing to larger business on account of war
VII. Customs	30·00	30·84	·84	Actual realisation dependent on conditions of foreign trade
VIII. Abkari and Ganja	16·62	21·12	4·50	Due to higher duties on liquor
IX. Matches	1·04	1·47	·43	Increased share of contribution in the pool from Government of India
XII. Forests and Tramway	12·91	22·66	9·75	Larger extraction and sale of timber for war purposes and of fuel for civil consumption
XIII. Registration	1·64	2·95	1·31	Increased registration of documents and enhancement of rates of registration fees
XVI. Anchal	1·79	2·24	·45	Due to enhancement of Anchal rates
XVII. Law and Justice	·22	·37	·15	Larger income under fines and forfeitures in Criminal Justice
XXI. Education	4·44	5·44	1·00	Larger number of students in secondary schools and larger fee income
XXII. Medical	·10	·26	·16	Larger income from radiology
XXIII. Stationery and Printing	1·57	1·97	·40	Larger supply to departments and increased rates of prices recoverable
XXVI. Public Works	3·45	4·43	·98	Larger receipts from tolls and ferries
XXVII. Railway	35·00	38·88	3·88	Increased traffic
XXVIII. Profits from Capital Outlay	1·14	1·48	·34	More profits under Ayurveda Sales section

Head of account	Budget estimate 1119 Rs. (lakhs)	Revised estimate 1119 Rs. (lakhs)	Increase Rs. (lakhs)	Reasons
1	2	3	4	5
XXXII. Incom-tax	25·00	32·00	7·00	Larger income from Excess Profits tax
Total of small increase under other heads	..	..	·25	..
Total increase	..	..	33·37	..

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The chief decreases in revenue are expected only under two heads—

Head of account	Budget estimate 1119 Rs. (lakhs)	Revised estimate 1119 Rs. (lakhs)	Decrease Rs. (lakhs)	Reason
1	2	3	4	5
Tobacco	5·62	5·03	·59	Anticipation based on the existing data
Miscellaneous	16·80	8·04	8·76	Non-realisation of any substantial revenue from Hill Paddy cultivation
Total of small decreases under other heads	..	..	·07	..
Total decrease	..	..	9·42	..

Expenditure on Revenue Account—1119—Rs. 190·83 lakhs.—

The major increase is on account of the enhanced rate, etc. of dearness allowance which has increased to Rs. 12·52 lakhs as against the budget estimate of Rs. 6·53 lakhs. The increased operations of the Forest and Tramway Departments which as already stated are anticipated to bring in an enhanced revenue of Rs. 9·75 lakhs are expected to involve an inevitably larger expenditure to the extent of Rs. 6·38 lakhs which is thus more than covered by additional receipts. On account of increase in price of materials and high charges of labour with the consequent high tender rates, Public Works anticipates an increase of Rs. 5·37 lakhs over the budget estimate (17·74 lakhs). The re-organisation of the State Forces on up-to-date lines is the main cause of the increase of Rs. 1·86 lakhs under "Military". With the enhanced receipts under "Income-tax" it is inevitable that larger "refunds" may have to be made and this accounts for the increase of Rs. 1·54 lakhs under the head.

The chief decrease is under "Miscellaneous" (Rs. 2·42 lakhs) due to the transfer of the agency of operations of the Hill Paddy Scheme to private individuals in the course of the year.

Certain important special features of the revised estimates of expenditure are explained below.

Dearness allowance.—Owing to the continued increase in the cost of living, the Government raised the rates of dearness allowance to the lower grades of Government servants to Rs. 8 with effect from 1st Dhanu 1119 and extended the benefit of the allowance to those drawing pay up to Rs. 100 per mensem. On a further review of the food situation, Government enhanced the rate of dearness allowance again from 1—11—1119 to Government servants, aided school staff and to pensioners. The present rate of allowance is as follows.—

All employees including part time employees in receipt of pay or allowance up to Rs. 10	..	Amount equal to pay
Employees on pay of Rs. 10 to 15	..	Rs. 10
Do. on Rs. 16 to 40	..	,, 12
Do. on Rs. 41 to 200	..	,, 14
Aided school	Contribution equal to half the above rates Pensioners	
Pensioners in receipt of pensions up to Rs. 7/8	..	Rs. 5
Do. Rs. 7/8 to Rs. 20	..	,, 6
Do. Rs. 20 to Rs. 100	..	,, 7

A sum of Rs. 12·52 lakhs has thus been estimated for dearness allowance in the revised estimate against Rs. 6·53 lakhs budgetted for in 1119.

Enhancement of rates of T.A.—The conditions created by the war had considerably increased the cost of travelling. Government first increased the rates of daily allowance granted to Government servants. Finding that this was insufficient a further revision was effected in the course of the year in the case of both ordinary and fixed T. A.

Temporary increase in small pensions.—A temporary increase of pensions to all pensioners receiving pensions up to Rs. 50 per mensem (Rs. 4 per month) was sanctioned from 1st Dhanu 1119 as a well-deserved measure of relief the extra expenditure on account of which is estimated at Rs. 1·08 lakhs for a full year.

Revisions of pay.—Though all general revisions have been discouraged and ordered to be postponed till the restoration of normal conditions some hard cases of officers have been considered and their pay revised in the course of the year—the more important of which are.—

i. Enhancement of the pay of all clerical attenders to Rs. 20.

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ii. Revision of pay of the employees of the Anchal and Registration Department—and grant of war allowance.

iii. Revision of pay of the Police—grant of uniform allowance

iv. Revision of pay of the staff of Government Training Institution.

v. Revision of pay of Overseers of the P. W. Department.

vi. Revision of pay of the Magistrates.

vii. Restoration of old scales of pay to the Secretaries of the Government, etc.

Grants to management of Schools:—As in the case of Government servants the dearness allowance to aided school teachers also was correspondingly increased and the expenditure by way of Government contribution amounting to half the allowance is expected to rise to Rs. 1·49 laks against the budget estimate of Rs. 0·78 lakh.

The variations between the budget and the revised estimates of expenditure are explained in detail below. The chief increases in expenditure are.—

N. B.—A common factor for increase in all departments is the enhanced dearness allowance.

Head of account	Budget estimate 1119 Rs.	Revised estimate 1119 Rs.	Increase	Reasons
Land Revenue	3·96	4·54	·58	Owing to enhanced dearness allowance
Agriculture	2·17	2·34	·17	Dearness allowance, increased cost of maintaining the Central Farm, gardens, etc.
Stamps	·69	·79	·10	Owing to increased cost of stamp manufacture
Forest and Tramway	8·42	14·82	6·40	Due to timber extraction for war requirements, supply of fuel, etc.
Registration	1·15	1·31	·16	Increase in the rates of dearness allowance
Anchal	1·06	1·51	·45	Besides dearness allowance increased cost of stamps
General Administration	2·89	3·53	·64	Dearness allowance enhanced T. A. larger establishment etc.
Law and Justice	3·17	3·60	·43	Dearness allowance
Police	3·72	4·10	·38	Grant of allowances to the Police besides Dearness allowance
Education	22·85	25·65	2·80	Enhanced dearness allowance, contribution to aided schools for dearness allowance, grant-in-aid etc.
Charities	·83	·95	·12	Larger cost of maintenance charges of the institutions on account of rice in prices of all commodities
Medical	7·26	8·00	·74	Larger expenditure under Dietary charges on account of higher cost of provisions besides enhanced dearness allowance
Public Health	1·61	1·91	·30	Partly due to enhanced dearness allowance and to larger tender rates for works besides larger expenditure in connection with epidemic diseases
Pension and gratuity	5·41	5·65	·24	Grant of dearness allowance to pensioners
Stationery and Printing	1·83	2·08	·25	Increasing cost of stationery articles and larger purchase of paper
Military	2·65	4·52	1·87	Enhanced dearness allowance, & organisation of the State Forces
Public Works	17·74	23·12	5·38	Higher tender rates on account of abnormal conditions of war and new works
Interest	5·45	5·95	·50	Interest on over draft account and payment of arrear interest on loans
Scientific etc. Department	·19	·34	·15	Larger cost of feeding animals in Zoo
Railway	21·60	24·15	2·55	Larger cost of maintenance
State conveyances	·76	1·14	·38	Purchase of cars
Income-tax	2·89	4·43	1·54	Larger refunds on account of larger revenue

The chief decreases in expenditure are—

Head of account	Budget estimate 1119 Rs.	Revised estimate 1119 Rs.	Decrease	Reasons
Excise	2·94	2·81	·13	Due to non-utilisation of the full allotment for salt manufacture
Miscellaneous	22·59	20·24	2·35	Lease of the Hill cultivation areas to private parties

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Revenue surplus—Abording to the reuised estimates now fixed the year would close with a surplus of Rs. 18·50 lakhs against a surplus of Rs. 18·51 lakhs anticipated in the budget.

Proposals for the utilisation of the surplus.—The schemes of capital outlay engaging the earnest attention of Government, besides the anamalai road already in progress are.—

1. Nelliampathy cultivation scheme
2. Chalakkudi Irrigation scehme
3. Thanikkudam scheme

BUDGET ESTIMATE OF 1120

Revenue Account.—The following statement summarises the position of the revenue account in the Budget estimate for 1120.

(In lakhs of rupees

	Budget estimate 1119 Rs.	Revised estimate 1119 Rs.	Budget estimate 1120 Rs.	Variations columns (3) & (4) Rs.
1	2	3	4	5
Revenue ..	185·39	209·33	218·69	9·36
Expenditure on Revenue account ..	166·88	190·83	202·09	11·26
Surplus ..	18·51	18·50	16·60	1·90

GENERAL REMARKS ON THE BUDGET ESTIMATE FOR 1120

1. The budget has been framed on the essumptions that the seasonal conditions will be normal next year and additional incomes under Income-tax, Excise, Forests etc., brought about mainly by the war conditions will be continued.

2. As usual a sum of Rs. 2·00 lakhs is appropriated from Revenue Reserve Fund towards special works of Rural Development. This is distributed as follows.—

(*i*) Panchayat Department—Minor Irrigation works ..	Rs.	1,75,000
(*ii*) Agriculture Department—Manure Depots—weights and measures ..	„	5,000
(*iii*) Uplift Department—Grants to Cottage Industries in Depressed Class colonies ..	„	5,000
(*iv*) Ayurveda Department—Additional accommodation in the manufacturing section ..	„	10,000
(*v*) Industries Department—Development of cottage Industries ..	„	5,000

Dearness allowance.—A sum of Rs 22·01 lakhs has been provided in the budget for the payment of dearness allowance at the revised rates.

T. A.—An enhanced provision of Rs. 3·24 lakhs has been made to cover the increase in the rates of daily allowance, mileage and fixed Travelling allowance for Government servants.

Temparory increase in pensons.—A provision of Rs. 1·44 lakhs is included in the budget for the temporary increase allowed in small pensions.

Dearness allowance to aided school staff.—The budget includes a provision of Rs. 2·32 lakhs towards contribution to the managements of aided schools to enable them to pay dearness allowance at half the Government rates the balance being met from the management funds.

P. C. R.—From next year the provisions for P. C. R. of the Government buildings are in most cases transferred to the respective departmental budgets from the P. W. budget.

The differences between the Revised estimate for 1119 and the Budget estimate for 1120 are explained below in detail.

(*i*) *Revenue.*—(9·36 lakhs). The increase as compared with the Rivised estimate is the net result of increases totalling Rs. 24·38 lakhs under certain heads and decreases totalling Rs. 15·02 lakhs under others.

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The Chief decreases in revenue are

Head of account	Revised estimate 1119 Rs.	Budget estimate 1120 Rs.	Decrease Rs.	Reasons
1	2	3	4	5
Customs ..	30·84	26·70	4·14	This represents the actual dues under the Harbour agreement decrease being due to fall in imports
Forests and Tramway ..	22·66	18·76	3·90	Only smaller supplies of timber and fuel for war supply are antcipated.
Interest.	2·59	2·38	·21	Reduced investments on account of drawals for overdraft account in connction with the supply of food articles.
Education.	5·44	4·53	·91	Smaller income from fees on account of large number of concessions for evacuees, etc.
Public Works.	4·43	3·82	·61	Fall under receipts from tolls owing to restrictions in traffic for want of petrol, tyre, etc.
Miscellaneous.	8·04	2·79	5·25	The Hill Paddy cultivation scheme directly by Government was given up in favour of cultivation by lessees and hence the fall.
Total decrease.			15·02	

The Chief Increases in receipt are

Head of Account	Revised estimate 1119 Rs.	Budget estimate 1120 Rs.	Increase Rs.	Reasons
Abkari and Ganja ..	21·12	42·82	21·70	Due to larger bids at auction sales
Registration ..	2·95	3·07	·12	Enhanced registration fee, larger business in land sales, etc.
Railway ..	38·88	39·00	·12	A small increase is anticipated
Anchal ..	2·24	2·60	·36	Increased receipts on account of Labour Hundi and Service Hundi arrangements
Totall of small increases ..			2·08	
Total ..			24·38	

Expenditure.—

(Rs. 11·26 lakhs). The increase of Rs. 11·26 lakhs as compared with the Revised estimate of Rs. 190·83 lakhs is the net result of increases totalling Rs. 20·35 lakhs and decreases totalling Rs. 9·09 lakhs.

The chief decreases in expenditure are

Head of account	Revised estimate 1119 Rs.	Budget estimate 1120 Rs.	Decrease Rs.	Reasons
7 Excise ..	2·81	2·41	·40	Advance of special provision for write off of Excise Defalcation amount and reduced provision under salt manufacture.
10 Stamps ..	·79	·61	·18	Reduced provision for purchase of stamp papers
12 Forests and Tramway ..	14·82	12·58	2·24	Reduction of Forest operations on account of the smaller supply of timber for war purposes
29 Public Works ..	23·12	21·50	1·62	Postponement of all non-essential works owing to the difficulty of getting materials etc.
30 Interest ..	5·95	5·12	·83	Reduced rate of interest for the new Loan
39 Miscellaneous ..	20·24	16·42	3·82	The decrease is the net result of the transfer of Hill paddy areas for cultivation on lease by private parties. There is a large increase of establishment and other charges under Price Control
Total decrease ..	..	..	9·09	..

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The chief increases in expenditure are

Head of account	Revised estimate 1119 Rs.	Budget estimate 1120 Rs.	Increase Rs.	Reasons
1 Land Revenue ..	4·54	5·35	·81	Increase under travelling allowance, Fisheries and Statistical Branch
2 Agriculture ..	2·34	3·46	1·12	Increased cost of labour, proposed Dairy farming and transfer of Hill Paddy expenditure
3 Panchayat ..	4·11	4·22	·11	Revision of pay of Assistant Engineer, creation of Head Draftman's post and increased provision for water Pandals
4 Village Courts ..	·54	·72	·18	Extension of Village Courts
13 Registration ..	1·31	1·47	·16	Entertainment of additional clerks and increased provision for dearness allowance and T.A.
14 Anchal ..	1·51	1·90	·39	Creation of larger staff to handle Labour hundi work
16 Finance and Accounts ..	·88	1·12	·24	Additional staff for grant-in-aid audit, food audit, etc., and dearness allowance
17 Law and Justice ..	3·60	3·82	·22	Dearness allowance
19 Police ..	4·10	4·89	·79	Dearness allowance, enhanced travelling allowance, etc.
20 Education	25·65	32·38	6·73	Due to large provision under noon-day feeding and dearness allowance and additional Establishment
23 Medical ..	8·00	9·09	1·09	Owing to increased establishment charges
24 Ayurveda ..	·97	1·47	·50	Opening of new Vaidyasalas, additional accommodation to manufacturing section and revision of establishments
25 Public Health ..	1·91	2·62	·72	Mosquito control operations, hookworm campaign and revision of establishments
26 Pension & Gratuity ..	5·65	7·00	1·35	Temporary enhancement to pensioners
27 Stationery & Printing ..	2·08	3·48	1·40	Increased cost of paper and D.A.
28 Military ..	4·52	6·75	2·23	Re-organisation of the State Forces
35 Railway ..	24·15	25·05	·90	Larger maintenance expenditure
Other small increases ..			1·43	
Total increase ..			20·35	

Revenue Surplus 1120.—The Budget estimate for 1120 shows a surplus of Rs. 16·60 lakhs.

RECEIPTS

I. LAND REVENUE

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Rs.	Actuals 1117 Rs.
Land revenue including quit rent, Thirumulkazhcha ..	10,99,123	10,93,917	11,14,259	10,96,362	11,48,370
Miscellaneous ..	95,667	1,04,764	85,183	1,04,744	1,11,751
K. A. Samajam ..	2,100	1,442	500	924	318
Fisheries ..	20,390	21,787	19,782	27,291	22,613
Cattle pounds included under Police ..	2,833	3,046	..	..	..
Total ..	**12,20,113**	**12,24,956**	**12,19,724**	**12,29,321**	**12,83,052**

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Land Revenue which now constitutes about 6 per cent of the total revenue was in the past the mainstay of the State and although in recent years the revenue under Customs, Excise and Income-tax has exceeded the land revenue in amount, the latter still occupies an important position among the principal heads of revenue in view of its fixity of demand. The revenue is more or less stationary and thanks to absence of any unfavourable seasonal condition no remissions are anticipated.

Both the revised and budget estimates follow the actuals of 1118 and present no special features.

The K. A. Samajam buildiugs have been rented out to the Government of India and the buildings are expected to fetch a rent of Rs. 1,600 per year.

The minor head 'cattle pounds' is brought under Land Revenue, the administration of the Cattle Trespass Act being vested in the Department.

II. AGRICULTURE

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Rs.	Actuals 1117 Rs.
A. Agriculture—Proper ..	59,700	56,122	40,150	40,937	27,184
B. Avenues ..	19,000	22,500	13,500	14,336	12,411
C. Hill Paddy ..	127,000	..	..	..	..
Total ..	**2,05,700**	**78,622**	**53,650**	**55,273**	**39,595**

An increased receipt of about Rs. 25,000 is anticipated in the current year on account of sale of grain and other produce of the Central Farm, receipts from the dairy section, public gardens, cocoanut station and sale of usufructs of avenues at increased rates. The same amounts are anticipated as receiptes for next year also under the existing circumstances. The receipts from the Hill Paddy Scheme are included under this head from next year forwards.

III. VILLAGE PANCHAYATS

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Rs.	Actuals 1117 Rs.
Village Panchayats ..	3,505	5,007	4,130	3,840	3,752

Revised estimate..—The excess in the revised estimate of 1119 is due to the fact that a sum of Rs. 1,296 drawn in 1118 for a work was wrongly debited to Panchayats "special contribution" and subsequently refunded by adjustment to the credit of Panchayat Department in 1119.

Budget estimate.—The slight fall noticed is due to the decrease anticipated under the head "sale of improvements on land acquired, etc."

IV. VILLAGE COURTS

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Rs.	Actuals 1117 Rs.
Village Court Receipts ..	560	1,030	1,125	787	..

The Village Court was constituted as a separate department from 15th Medam 1118 and fees for the grant of licenses to practise in these Courts are expected to be realised in the current year. Receipts to the same extent cannot be anticipated in 1120. Hence the reduced estimate, in the budget for 1120.

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V. SALT

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
Duty on salt ..	5,41,370	5,38,635	5,07,625	5,68,048	5,19,101
Other receipts ..	14,176	15,383	26,655	29,563	37,699
Sale proceeds of manufactured salt ..	59,250	3,094	..	..	..
Total ..	**6,14,796**	**5,57,112**	**5,34,280**	**5,97,611**	**5,56,800**

Salt is an article of Government monopoly in the State as in British India and the duty levied at the time of issue forms the main receipts.

Revised estimate.—There is a net increase of Rs. 23 lakh the chief reason being the refixation of the issue price of salt. The fall under other items is because of the change in allocation of the issue price between the two detailed heads Duty and Sale proceeds. About 3000 maunds of salt are expected out of the manufacturing operations and its cost at average purchase price for the year is put down under the item "Sale proceeds of manufactured salt".

Budget estimate.—The estimates follow the revised estimate except under the last item noted above where about 30,000 maunds of salt are estimated to be manufactured in the ensuing year with the consequent larger revenue.

VI. STAMPS

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
1	2	3	4	5	6
A. Non-Judicial					
Sale of general stamps ..	3,38,200	3,54,500	2,09,520	3,06,872	2,02,958
Duty on impressed document ..	1,110	1,110	1,320	1,661	5,622
Fines and Penalties ..	1,300	1,330	1,800	2,225	1,483
Miscellaneous ..	240	210	520	304	300
Stamps supplied to foreign bodies ..	2,550	2,550	2,050	1,805	607
B. Judicial					
Sale of court fee stamps and papers ..	3,30,000	3,20,000	3,20,000	3,38,666	2,91,688
Total .. .	**6,73,400**	**6,79,700**	**5,35,210**	**6,51,533**	**5,02,658**

Revenue under the head is mainly derived from the sale of stamps, both judicial and non-judicial.

Non-judicial stamps—are largely demanded by the public for the payment of duty prescribed in the Cochin Stamp Act, VI of 1083 on instruments such as sales, leases, mortgages, Bill of exchanges, hundies, etc.

Judicial stamps are used for the payment of the duties imposed on judicial instruments by the Cochin State Court Fee Act, II of 1080 and the rules issued thereunder payable on documents presented in the Court of Justice including Revenue Court, Panchayat Courts and Public offices.

A. Non-judicial stamps.—The increase in the revised estimate of 1119 is due to the increase in the sale of general stamps and stamp papers owing to larger investments in lands. The budget estimate of 1120 is based on the revised estimate allowing for a slight fall under sale of general stamp papers and one anna receipt stamps.

B. Judicial.—While the revised estimate keeps pace with the budget estimate of 1119, the budget estimate of 1120 anticipates an increase of Rs. 10,000 under sale of Court Fee labels and is based more or less on the figures of actuals for 1118.

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VII. CUSTOMS

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Ks.	Actuals 1117 Rs.
1	2	3	4	5	6
Customs ..	26,70,000	30,83,700	30,00,000	24,49,618	25,16,144

The share of customs revenue due to this Government is 1/3 of the first Rs. 63 lakhs plus 10 per cent of the excess over Rs. 63 lakhs of the net customs collection at the Port of Cochin.

Revised Estimate.—has been fixed on the basis of the actual realisation for 1942—43.

Budget Estimate —is framed on the basis of the total collection of customs revenue collected at the Port of Cochin in the year 1943-44. The fall is explained by the uncertain conditions of trade.

VIII. ABKARI AND GANJA

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
Abkari ..	41,25,187	19,91,132	15,58,093	11,47,330	9,26,675
Ganja ..	1,56,761	1,20,840	1,03,770	94,547	89,908
Total ..	42,81,948	21,11,972	16,61,863	12,41,877	10,16,583

Revised Estimate.—The increase of Rs. 4·50 lakhs is mainly attributable to the enhancement of duty on liquor issued from distellery and the high consumption resulting from the economic improvement of the masses. A sum of Rs. 6,000 has been anicipated as realisation under the Drugs Control Order introduced in the course of the current year. The increase under "Ganja" is partly explained by the larger consumption and partly by the enhancement of duty.

Budget Estimate.—The auctions of the rental of the arrack and toddy shops have recorded phenomenal increases mostly due to the better purchasing power of the masses and the figures are based on the actual rentals. The sales have broken all past records and have touched the water mark in the annals of the Excise Administration.

IX MATCHES

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Account 1117 Rs
Sale proceeds of banderols ..	15,000	18,200	6,800	8,668	30,241
Contribution from Government of India ..	1,28,000	1,28,913	96,250	1,09,493	84,652
Other items ..	850	625	604	1,654	2,036
Total ..	1,43,850	1,46,838	1,03,654	1,19,815	1,16,929

Government have agreed to pool its matches revenue along with that of Government of India and other States under the centralised arrangement of Matches Duty Administration. Accordingly, the "Sale proceeds of banderols" represents the receipts by way of sale proceeds of banderols to the Match Factories within the State, the contribution from Government of India" represents the share of pool income of the total revenues under Matches duty and "other items" include all sundry items such as penalty, license fees, etc.

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Revised estimate.—The increased receipts expected under "Sale Proceeds of banderols" are on account of the increased out-put of the factories rendered possible by the availability of chemicals (chiefly Cholrate of potash) in the course of the year and the amount shown under "Contribution from Government of India" is the actual realisation.

Budget estmate.—A safe estimate following the revised estimate is farmed.

X. OPIUM

Head of Accouut	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
Rent on Opium shops ..	84,695	39,705	39,755	36,476	36,209
Duty ..	81,812	73,283	68,250	66,612	77,665
Other items	1,030	1,038	1,090	1,685	1,381
Total ..	1,67,537	1,14,026	1,09095	1,04773	1,15,255

Revised estimate.—The increase is under "Duty" due to enhancement of the rate of duty.

Budget estimate.—The actual rentals fetched in the auctions have been shown under "Rent on opium shops". The increased amount under "Duty" is due to the operation of the enhanced rate for the entire year.

XI. TOBACCO

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget esiimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
Rent on tobacco shops ..	4,99,187	5,01,463	5,61,045	3,47,084	3,25,980
Other items ..	950	990	850	2,346	1,254
Total ..	5,00,137	5,02,453	5,61,895	3,49,430	3,27,234

Revised estimate.—The budget estimate has proved to be an over estimate in actual realisation.

Budget estimate—.The normal amount based on the revised estimate is budgetted.

XII. FOREST AND TRAMWAY

Head of Account	Budget Estimate 1120 Rs.	Revised Estimate 1119 Rs.	Budget Estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
Forest	16,64,000	20,58,816	11,11,000	11,00,407	8,78,668
Tramway	2,11,500	2,06,850	1,79,500	1,10,607	87,794
Total	18,75,500	22,65,666	12,90,500	12,11,014	9,66,462

Revised estimate of 1119—Forests.—The budget estimate of 1119 was a cautious one The increase in the revised estimate is primarily due to larger extraction of timber for war purposes and the better prices. Large quantity of soft wood was available under windfalls; the Hill Cultivation programme started in the year 1118 also made more timber available. As a result, the increasing demands for war supply and fuel supply contracts could be satisfied. Acute shortage of fuel set in towards the close of last year. The department took prompt steps for providing enough fuel at reasonable price to the pubilic by opening depots at Trichur, Ernakulam, and other places. Large quantities of fuel were thus sold in the year. The year thus tends to be one of record earning for the department.

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Tramway.—The hitherto non-pensionable establishment in the Tramway was made pensionable in the course of the year and in lieu of pension, the staff have refunded the Government Contribution of Provident Fund. The receipt on this account will approximately come to Rs. 12,000. The enhancement of Tramway freight, transport of large loads and the realisation of last year's dues from the Anamalai Timber Trust Ltd., also account for the comparatively large increase in the revised estimate of 1119.

Budget estimate of 1120—Forests.—The revised estimate of 1119 is the result of the very special circumstances explained above. Only less revenue with due regard to the times is budgetted for the next year.

Tramway.—The increase over the revised estimate of 1119 is comparatively small and is due to the larger quantity of Government timber proposed to be transported.

XIII. REGISTRATION

Head of Account	Budget Estimate 1120 Rs.	Revised Estimate 1119 Rs.	Budget Estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
Registration fees	2,63,073	2,51,357	1,36,555	1,46,560	1,09,543
Company and Kuri collection	18,124	17,867	11,100	15,258	10,854
Miscellaneous	26,079	25,483	16,045	17,756	15,524
Total	3,07,276	2,94,707	1,63,700	1,79,574	1 35,921

Revised Estimate.—As a rule all non-testamentary instruments affecting immovable property unless exempted, require registration and other documents may be registered at the op ion of the party concerned. The command of high purchasing power in the hands of the people es pecially trading classes and the consequent high price level of agricultural produce, is directly reflected in their zeal for investing money in immovable properties. This and the enhancements in the rates of registration fees with effect from Kanni 1119 accounts for the increase in receipts by Rs. 1,31,000 in the revised estimate. For the same reasons there are increases under the other minor heads also.

Budget Estimate of 1120.—As the conditions of 1119 are expected to continue for 1120 also the budget estimate of 1120 ts estimated at Rs. 3,07,300, about Rs. 12,000 in excess of the revised estimate.

XIV. TRIBUTE

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
XIV. Tribute	6,857	6,857	6,857	6,857	6,857

This is a fixed amount payable by Cranganur Principality.

XV. INTEREST

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1118 Rs.
Interest	2,38,174	2,59,084	2,62,688	3,40,574	3,05,073

The decrease in the revised estimate of 1119 as compared with the budget estimate is due to low balance in current account with the bank due to financing Food Supply measures. The same remark applies to the decrease in the budget estimate of 1120.

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XVI. ANCHAL

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
Sale of stamps ..	1,94,000	1,94,000	1,62,315	1,50,977	1,30,731
Miscellaneous ..	65,700	29,500	16,185	17,418	15,066
Total ..	2,59,700	2,23,500	1,78,500	1,68,395	1,45,797

Revised and budget estimate—

Commission on service hundies brought into force from 1st Kumbham 1119, the revised anchal rates brought into force from 1st Kanni 1119 and the enhancement in the commission on anchal hundies have contributed to an increase of Rs. 45,000 in the revised estimate. The estimates include an amount of Rs. 2,500 by way of Assam Labour Hundies a scheme which was introduced late in the current year to facilitate easy payment of money allotted by the Assam and Ceylon Labourers to their families in the State.

A larger number of labourers from Cochin are at present working in Assam and they remit Rs. 20 per mensem on an average to their families by money order from any Field Post Office in the area. About 10,000 labourers are working in Ceylon also. All those labourers working outside the State are remitting home about Rs. 8 lakhs per month. Difficulty in handling and remitting such large amount to treasuries from an operational area was reported. There were also complaints about delay in pay-ment, non-payments and even misappropriations. To remove these complaints and to simplify the procedure Government have arranged to receive the entire amount in bulk (through cheque) from the respective labour centres for distribution to the families of the labourers through their Anchal Department. It is hoped that this will be a scheme of immense convenience to the labourers and their families.

To minimise the accumulation of cash in the hands of Government officials in rural areas and to afford convenience to the people who want to remit money into a State Treasury, the system of remitting money into the treasury through anchal hundies was introduced from 1st Kumbham 1119.

Budget estimate—

The increase of Rs. 36,200 is due mainly to the hundi commission on the labour hundies. The system was introduced only late in the current year and the full operation will be only in the ensuing year.

XVII. LAW AND JUSTICE

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
Civil Justice ..	4,725	5,300	5,300	4,218	4,852
Criminal Justice ..	25,300	31,900	16,700	30,740	16,829
Total ..	30,025	37,200	22,000	34,958	21,681

Civil Justice.—Only the Normal amounts are estimated both under revised and budget estimates.

Criminal Justice.—With the constitution of Special Courts to deal with the large number of criminal cases, a large amount of fine is also coming in. The budget estimate of 1120 fore-casts only a reduced income.

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XVIII. JAILS

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
Jails ..	10,000	10,000	10,000	5,005	6,503

The budget estimate of 1119 is repeated both for revised estimate and budget estimate.

XIX. POLICE—PROPER

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
1. Receipts under Motor Act ..	14,600	16,376	10,787	15,313	15,935
2. Other Receipts ..	2,124	3,861	4,248	3,604	2,083
Total ..	16,724	20,237	15,035	18,917	18,018

The main revenue under Police is from the Motor Regulations. Though the revised estimate of 1119 shows an increase of about Rs. 5,000, the same increase is not anticipated in 1120 due to the restrictions in Motor Traffic.

XXI. EDUCATION

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
1. College Classes including Technological Institution ..	61,000 }	61,200 } 70,300 }	60,300	59,649	56,523
2. Secondary Classes Boys ..	2,38,400	2,54,000	2,38,600	2,42,283	2,09,801
3. Do. Girls ..	44,200	47,800	42,200	43,816	37,635
4. Primary Classes Boys ..	33,130	35,330	32,630	34,627	30,976
5. Do. Girls ..	8,820	9,830	8,720	9,441	8,851
6. Government Training Institution ..	4,010	3,910	4,610	3,910	4,449
7. Miscellaneous ..	63,340	61,660	57,142	61,812	53,522
	..	..	..	..	..
Total ..	4,52,900	5,44,030	4.44,202	4,55,538	4,01,757

Revised estimate—

Larger receipts are estimated under all items except Government Training Institution. The increase under college fees is mainly due to the contribution realised from the Public Health Department and Municipalities for work of public analysis attended to in the College. The opening of additional classes accounts for a slight increase under Secondary boys. In Government Training Institution there is a fall in the number of private students resulting in a corresponding fall in the receipts under fees.

The endowment of Dr. R. M. Alagappa Chettiar amounting to Rs. 70,001 (or Rs. 70,000 in round figures) for starting some useful Technological courses associated with Mr. Chittiar's name has been treated as a receipt of the Education Department.

Budget estimate—

The estimates under almost all the heads have for obvious reasons been prepared with caution. In the College, the permission of the University has been obtained for admission of a

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larger number of students; the Government Training Institution is to be reorganised and the growing number of admissions in almost all schools would have resulted in rise in receipts, but this has been more than offset by the various concessions to backward classes and children of of military employees and the preferential scale of fees allowed to women students and students belonging to the backward and depressed classes eligible for fee concession, which have caused a fall in revenue.

XXII. MEDICAL

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
Medical	25,600	26,300	10,000	13,434	13,309

Revised Estimate:—

There is an appreciable increase under receipts in the revised estimate and this is primarily due (1) to increase in fees from Special Pay-wards and the excess collection under "miscellaneous" due to increased military work done in the General Hospital Laboratory and (2) to the marked improvement both in quality and quanity of the work turned out in the Radiologist section owing to the installation of the new X— ray plant with the appointment of a properly qualified hand as Radiologist.

Budget Estimate—

The figures are more or less based on the revised estimate for the year 1119.

XXIII. AYURVEDA

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
XXIII. Ayurveda	600	600	400	5,171	910

The Revised Estimate shows an increase of Rs. 200 over the budget estimate of 1119. This is chiefly accounted for by the fact that the interest accrued from the endowment made for the upkeep of the Villadem Vaidyasala, a new item, will be received only in the latter part of the year.

Budget Estimate of 1120 follows the revised estimate and calls for no special remarks.

XXIV. PUBLIC HEALTH

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
XXIV. Public Health	39,500	44,500	38,500	58,090	38,516

Revised Estimate—

Excepting under the head "Miscellaneous" which shows an increase of Rs. 6,000, the budget estimate figures are repeted. The increase under "Miscellaneous" is due to the adjustment by the A. R. P. Department of the cost of a fire engine of the Kunnamkulam Town Council.

Budget Estimate—

But for slight increases under License fees and scavenging fees, the estimate is normal and presents no special features.

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XXV. STATIONERY AND PRINTING

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
Stationery ..	60,000	60,000	46,000	43,884	45,611
Printing ..	1,38,900	1,36,900	1,11,355	1,15,226	90,978
Total ..	1,98,900	1,96,900	1,57,355	1,59,110	1,36,589

The receipts under the major head are grouped under the main categories (*a*) Stationery and (*b*) Printing. Services rendered or supplies made by the Stationery and Printing Department to the various departments of the State are charged for and recovered. The press is organised on a commercial basis with arrangements for valuing the services rendered on the principles of modern costing.

Revised Estimate—

Stationery:— The increase in the estimate is is due to the valuation of the stationery articles supplied at prices relative to the purchase which have abnormally increased due to war conditions. The *Budget Estimate* of 1120 is on the basis of the revised estimate of 1119.

Revised Estimate:—

Printing— Increase to extent of Rs. 25,480 is mainly under subscription to Gazettes, cost of code forms and printing charges and supply of Departmental Forms, cost of paper, etc. for reasons already explained.

Budget Estimate anticipates a further increase of Rs. 2,000 under private work done, cost of Code Forms, etc.

XXVI. PUBLIC WORKS

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
A. Civil Engineering ..	2,17,960	2,77,456	2,16,960	1,91,992	2,40,016
B. Mechanical Engineering ..	1,61,100	1,62,990	1,26,100	1,80,427	1,39,996
C. Factories ..	2,750	2,750	2,000	2,882	2,750
Total ..	3,81,810	4,43,196	3,45,060	3,75,301	3,82,762

Revised Estimate:—

The increase in receipts under Civil Engineering is mainly due to contributions in aid of Public Works received, such as the grant of Rs. 30,000 from the Government of India for the works in connection with the opening of the Civmil Centre, Trichur.

As a result of arrangements made for the enhancement of the quantity of water supply to the Cochin Port, there will be increased revenue under the head "Water Works Receipts". Hence the increase under "Mechanical Engineering.

In view of the actuals of 1117 and 1118, some increase is anticipated under "Receipts from Factories" also.

Budget Estimate.—

There is a decrease under Civil Engineering which is due to the absence of any large amounts of contribution to be received as in the year 1119.

The receipts under Mechanical Engineering very nearly come up to the revised estimate.

The Budget Estimate under "Factories" is the same as the revised estimate.

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XXVII. RAILWAY

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
Railway Earnings ..	39,00,000	38,88,300	35,00,000	36,40,969	23,82,772

Under the Railway agreement, Government are guaranteed 4 per cent interest on the Capital and excess amounts over 4 per cent of the booked capital will be considered as surplus profits and divided between the State and Railway in the proportion of 4/5 to 1/5. The booked capital is now put at Rs. 117·44 lakhs.

The *Revised and Budget Estimates* are framed as proposed by the South Indian Railway. The revised estimate shows an improvement of Rs. 3·88 lakhs over the Budget Estimate owing to the rush in traffic.

XXVIII. PROFITS FROM CAPITAL OUTLAY OTHER THAN RAILWAY

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
Profits from capital outlay ..	1,51,600	1,48,100	1,14,300	1,05,959	86,186

Revised Estimate.—

Increased receipts are anticipated in the revised estimate under "Central Ayurvedic Hospital" due to larger sales. The same result is expected in the next year's budget also.

The other detailed heads do not call for any special remarks.

XXIX. INDUSTRIES AND COMMERCE

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
XXIX A. Industries Reserved	5,775	6,625	5,750	7,914	6,186

Revised Estimate.—The Budget Estimate of 1119 is repeated, the increase of Rs. 875 representing the amount realised from the lessees of the Cochin Potteries towards its War Risks Insurance premium.

The Budget Estimate of 1120 shows only a small fall of Rs. 850 as compared with the revised estimate of 1119. The estimate presents no special features.

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
XXIX B. Industries Transferred ..	7,665	7,960	7,120	9,963	7,487

Revised Estimate.—

Deducting the anticipated receipts of Rs. 1,420 under the head "Industrial Centre—Cherpu", which was newly incorporated in the Industries department from 1st Chingam 1119 there is an actual fall of Rs. 580 from the budget estimate of 1119. This decrease is mainly under the head "G. T. School—Trichur" which is due to the transfer of many of the sections in that school to the Civmil Centre for Technical Training.

Budget Estimate.—

The Budget Estimate of 1120 generally follows the revised estimate and calls for no special remarks.

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XXXI. INCOME-TAX

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
	32,00,000	32,00,000	25,00,000	31,36,600	14,55,913

Income-tax, which now constitutes an important source of revenue accounts for about 15 to 16 per cent of the total receipts. Revenue under this head has been steadily on the increase during the period of the war mainly on account of the introduction of the Excess Profits tax. No fall under this head is, therefore, anticipated during 1120.

Both the *Revised* and *Budget Estimates* follow more or less the actuals of 1118 and present no special features.

XXXII. MISCELLANEOUS

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Rs.	Actuals 1117 Rs.
Revenue Reserve Fund ..	2,00,000	2,00,000	2,00,000	2,00,000	2,00,000
Hill Paddy ..	..	4,61,717	14,35,000	2,845	..
Contribution from Government of India to Soldiers' Sailors' and Airmens' Board ..	3,972	1,598	..	..	..
Receipts of Food Supplies Department ..	13,825	27,717	..	..	..
Other items ..	61,600	1,13,401	45,00	1,15,390	75,743
Total ..	**2,79,397**	**8,04,433**	**16,80,000**	**3,18,235**	**2,75,743**

Revised Estimate,—The reduction is mainly accounted for by the non-realisation of the anticipations about Hill Paddy. Government have decided to lease the Hill Paddy areas to the people for cultivation on a nominal rent. For looking after the welfare of the families of people going for war and of the people disabled in war, a Board has been constituted. Government of India will be contributing part of expenditure for the administrative charges of this Board and this is booked under a separate head. The receipts on account of Food Supplies Department represent the proportionate charges of staff recovered from Travancore Government in respect of the States Rice Officers arranging purchases outside the State, the value of indent books supplied to licensed dealers, etc. The stamping fee of cloth is another item of revenue brought in with the introduction of cotton cloth and yarn control order.

Budget Estimate.—Only the normal receipts are estimated. The usual appropriation from the Revenue Reserve Fund for Rural Development works is to be made.

DISBURSEMENTS

LAND REVENUE

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Rs.
1. Land Revenue—Proper ..	4,82,052	4,25,259	3,75,809	3,34,643
2. Weights and Measures ..	350	311	376	341
3. Anti-rabic treatment ..	2,000	2,000	2,400	1,528
4. K. A. Samajom ..	965	1,594	1,201	619
5. Fisheries ..	30,498	1,9017	16,603	16,901
6. Statistical Branch ..	11,502	3,795	..	..
7. Cattle Pound ..	7,664	2,142	included under Police	
Total ..	5,35,031	4,54,118	3,96,389	3,54,032

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Revised Cstimate.—

Land Revenue Proper.—The increase is mainly on account of the enhanced provisions for dearness allowance and travelling allowance.

Establishment.—In the course of the year the post of a Special Assistant was created for adjudication of the claims and to apportion to the rightful claimants the amounts of compensation to the dependents of the personnel of Cochin Labour Units. His staff consists of a clerk, an accountant, a typist and 2 peons.

Treasury Strengthening.—To coap with the increasing work consequent on the expansion of the several departments of the State, chiefly the Supply Department, a strengthening of the staff of the Treasuries became necessary. As a temporary measure an Assistant Samprathy was allowed to each of the two major treasuries of the State, Cochin Kanayannur and Trichur and additional accountants were sanctioned—2 each to Cochin Kanayannur and Trichur and one each to Talappalli and Mukundapuram.

Survey School.—The orginal idea was to give training in survey to one batch of candidates only. Later on it was decided to give training to two batches so as to have a sufficient number of staff trained in survey in the several administrative departments of the State, *viz.*, Land Revenue, Devaswam, Paliam, V. T. K. Estate, etc. Four Tahsildars were also given Survey Training.

Contingencies.—Show a general increase on account of increased provisions for furniture, service labels, office expenses, etc., consequent on the creation of Temporary Establishment of Special Assistant and his staff.

K. A. Samajom.—The Samajom buildings at Cheruthuruthy were given on rent to the Government of india and a slightly increased provision is for effecting certain P. C. R. works.

Fisheries.—The activities are to be carried on more or less on the existing lines. The department is working with a marginal profit of about Rs. 3,000.

Statistical Branch.—This was newly organised in the course of the year with a view to have a satisfactory statistical machinery. An Officer of the Revenue department was got trained in the Madras Government Statistical Branch and an office with an officer on Rs. 100-150, 3 clerks on Rs. 25-60, a typist on Rs. 25-60, a draftsman on Rs. 25-60 and 2 peons has been temporarily constituted.

Budget Estimate—

Land Revenue Proper—Establishment.—The term of the temporary Special Assistant and his staff is proposed to be continued for 6 months in the next year. The temporary staff sanctioned to the Treasurises will continue for 1120 and an additional typist is to be temporarily entertained in the Trichur Taluk Office. Four clerks of the department are to be given account training and a candidate is to be sent for advanced survey training under the Madras Survey Department. Provision is made for conducting a Survey School in 1120 also to train more candidates in survey.

It is proposed to collect statistics relating to Family Budgets and for this 6 investigators are to be entertained under the guidance of 2 Professors—one at Trichur and the other at Ernakulam. The provisions noted against "Budget Enquiry" represent the cost of the proposed survey. The rest of the provisions is only the normal requirement of the Department.

Contingencies.—The provision for P. C. R. transferred to the departmental budget from P. W. D. and slightly enhanced provisions under service labels and printing charges chiefly account for the increased estimate.

The provisions made under the other heads are only the usual ones and contain no new features.

2. AGRICULTURE

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals 1118	Actuals 1117
	Rs.	Rs.	Rs.	R.	Rs.
Agriculture—Proper ..	2,63,179	1,73,743	1,60,108	1,24,003	1,00,332
Avenues ..	13,765	10,198	9,234	7,382	7,832
Veterinary ..	53,614	49,980	47,133	38,820	38,359
Hill cultivation measures ..	15,768				
Total .	3,46,326	2,33,921	2,16,475	1,70,205	1,46,523

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Revised Estimate.—

The revised estimate for the current year exceeds the budget estimate by Re. '17 lakh, the increase being mainly under dearness allowance, casual labour of the Central Farm and cocoanut station and veterinary medicines. The pay of the demonstrators of the Central Farm was raised to Rs. 40—60 from Rs. 25—40.

Budget Estimate.—

The budget estimate is in excess of the revised estimate by about Rs. 1·12 lakh.

Field Staff Establishment.—The pay of Agricultural Inspectors is proposed to be raised as Rs. 100-125 and Rs. 60-100.

Farm operations.—A dairy farm has been opened in the Central Farm and provision is made for the purchase of additional cattle. Provision is also made for bulls and bull calves for cattle breeding and for distribution among Panchayats; the increased expenditure comes roughly to Rs. 41,000. Tobacco cultivation is to be started as an experimental measure and a sum of Rs. 1,500 has been provided for this.

Horticultural School—Other charges.—There is a proposal to increase the wages to boys which accounts mainly for the increased provision.

Subsidy to cultivators.—Due to the increase in the cost of manure, Government have decided to give a subsidy of 25 per cent of the cost of manure to cultivators. Manure worth about a lakh of rupees is anticipated to be sold next year.

Palace Gardens—Other Charges.—The increased provision is mainly for improvements to the Hill Palace garden.

Avenues—Other charges.—A provision of Rs. 2,400 has been made for fresh plantation of avenues in some of the roads which accounts for the excess.

Hill Paddy.—The expenditure under this head is proposed to be exhibited under 'Agriculture' from 1120.

3. VILLAGE PANCHAYATS

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals of 1118	Actuals of 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
Administration ..	35,410	29,101	30,702	26,036	23,064
Contribution to Village Panchayats ..	3,70,131	3,66,710	3,58,036	3,43,830	2,34,854
Libraries ..	16,370	14,745	14,870	12,812	13,821
Total ..	4,21,911	4,10,556	4,03,608	3,82,678	2,71,739

Revised Estimate—

A. Administration—Executive Staff.—In the course of the year the grade of pay of the Work Superintendents was revised as Rs. 40-2-60 and Rs. 25-1-40 from Rs. 25-40 and 20-25.

Temporary Establishment.—The pay of the Rural Library clerk on Rs. 25 hitherto debited to contingencies under "Village Libraries" was transferred to the regular establishment of the Office, the grade of pay revised to Rs. 25-40 and the term extended for a further period of 2 years.

Allowances.—Enhanced provision is made on account of revision of rates under travelling allowance and dearness allowance.

Cleaning charges and rent.—The increased provisions were necessitated on account of renting a building to hold the Panchayat Overseer's Office at Trichur.

Contribution to Village Panchayats.—The increased provision under "Dearness allowance" is due to the enhancement in the rates. The provision under "lighting" was reduced to Rs. 4,000 from Rs. 6,000 as no lighting could be conducted for want of kerosene oil.

Budget Estimate.—

Administration—Establishment.—The 3 Sanitary Maistries of the Panchayats have been working in the Office of the Director of Public Health and Panchayats ever since the re-organisation of the department in 1116. These posts have also been made pensionable. It is therefore thought desirable to bring these under the regular establishment of the Office of the Director of Public Health and Panchayats, changing their designation to "clerical attenders". It is proposed to raise the pay of the Assistant Engineer from Rs. 150-300 to Rs. 200-10-300-20-400.

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Establishment of Overseers, etc.—The provision in excess of the revised estimate is due to the revision of pay of the Work Superintendents, etc. A new post of Head draftsman on Rs. 60-100 has been provided for.

B. Contribution to Village Panchayats—Establishment.—The enhanced provision is due to the allowance to clerks of manure depots provided under "lump sum" in the current year.

Dearness allowance.—The increased provision is for payment of the allowance to all the sweepers of the department unlike in the previous year.

Cleaning and rent.—Due to the bifurcation of the Village courts and Panchayats, it is found necessary to have separate buildings for the Panchayat Offices and provision is made for this.

Irrigation, water supply, etc.—An excess provision of 50 per cent of the pathivu allotment is found necessary for meeting the additional expenditure on account of enhanced rates under "irrigation maintenance", "water supply" and "water pandals". A sum of Rs. 2,000 is also provided for cleaning Panchayat wells since this is an urgent necessity in the interest of public health. A special provision of Rs. 1,75,000 has been included for Rural Development out of the appropriation from the Revenue Reserve Fund.

Village Libraries.—According to the scheme sanctioned for library movement, each village is to have a library. Now there are 163 libraries. In furtherance of this scheme it is proposed to start 20 libraries in the ensuing year for which a provision of Rs. 2,340 is made.

4. VILLAGE COURTS

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals of 1118	Actuals of 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
A. Administration ..	13,019	11,606	18,993	3,510	..
B. Village courts ..	58,994	42,976	30,593	5,003	..
Total ..	72,013	54,582	49,586	8,513	..

Revised Estimate.—

Administration—Temporary establishment.—To assist the Registrar in his inspection of the village courts, the post of a clerk on Rs. 40—60 has been created from Makaram 1119 temporarily for a period of one year.

Allowances.—The enhanced rates under T. A. and dearness allowance account for the increased provisions under these heads.

B. Village courts.—The lump provision of Rs. 8,000 for opening of new courts is distributed among the various heads and the 12 courts referred to are being opened in the current year. Increased provision is also necessitated under dearness allowance and T. A.

Budget Estimate.—

A. Administration—Temporary establishment.—Provision is made for the pay of the Inspection clerk for the whole year as it is considered necessary to continue the post.

Office expenses.—The provision includes Rs. 200 for the purchase of a table fan for the Registrar's Office and Rs. 50 for uniforms to peons.

The other items do not disclose any special feature worth mentioning.

5. CO-OPERATIVE SOCIETIES

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Accounts of 1118	Accounts of 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
Co-operative ..	37,856	35,534	31,729	32,083	26,433

There are no special features; the slight increase under allowances is due to the increase in the rates of T. A. and dearness allowance. The provision under "Miscellaneous" in the revised estimate includes amount for payment of T. A. to the members of the Co-operative Enquiry Committee.

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6. PALACE

Disbursement

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals of 1118	Actuals of 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
6. Palace ..	7,50,000	7,50,000	7,50,000	8,59,600	7,50,000

The usual contribution is provided.

7. SUBSIDY

Disbursement

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals of 1118	Actuals of 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
7. Subsidy ..	2,00,100	2,00,1 11	2,00,100	2,00,089	2,00,089

Subsidy—Represents the subsidy payable by the State to the Paramount Power.

8. EXCISE

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Accounts of 1118	Accounts of 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
Excise—Proper ..	1,91,701	2,46,945	2,29,630	1,50,699	1,53,309
Salt ..	49,366	34,282	64,749	22,455	5,399
	2,41,067	2,81,227	2,94,379	1,73,154	1,58,708

Revised Estimate.—

Excise—proper.—In the course of the year two temporary clerks on Rs. 25—40 were allowed to manage the increased work. The increase is mainly under dearness allowance and contingencies—chiefly under transport charges of opium and ganja. Owing to the shifting of the Excise Head Office from Government building to a rented building some expenditure under "rent" has also arisen.

Salt.—The decrease is mainly due to the surrender made from the lump provision made for the operations connected with the manufacture of salt for which there was a provision of Rs. 60,000.

Budget Estimate.—

Excise—proper—The estimates of the current year contained a provision for the write off of outstanding advance under "Excise Advances" being the amount of adjustment relating to the Excise Defalcation (Rs. 83,512). The work of the department has been increasing considerably, expecially after the outbreak of war due to the various Control Orders and to cope within this additional work a new circle with a Circle Inspector on Rs. 100-150 and staff consisting of a Head clerk on Rs. 40-60, a clerk on Rs. 25-40, a Typist on Rs. 25-40, a Petty Officer clerk on Rs. 25, an Attender on Rs. 20 and 2 Orderlies has been authorised. To assist the Commissioner in his largely expanded work, a Personal Assistant's post on Rs. 150-200 has been created. To administer the Drugs Control Act, a Drugs Inspector on Rs. 80-100 has been sanctioned. The Commissioner's Office is given an additional clerk on Rs. 40-60. The provisions made under the other items are only for the normal requirments. Enhanced amounts are provided under dearness allowance, T. A. and contingencies. The preventive staff posted for duty in the Willingdon Island is given a special allowance of Rs. 5 per mensem.

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Salt.—The experiments conducted so far in connection with the manufacture of Salt are encouraging and it has been decided to continue the salt manufacturing operation at Malippuram by Government themselves for one year more and the staff entertained in this connection is to be extended for another year.

9. MATCHES

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
1	2	3	4	5	6
Administrative charges ..	3,400	1,986	2,641	2,273	2,563
Contribution to Government of India ..	15,000	10,714	10,714	41,476	37,982
	18,400	12,700	13,355	43,749	4,054

The main item of expenditure under this head is the contribution to Government of India represented by the sale proceeds of banderols, the administrative charges being comparatively small. The estimates are framed more or less on the basis of the sale proceeds of banderols anticipated on the receipt side. A new match factory has been opened at Nemmara and for supervising this, a Supervising Officer on Rs. 30 and 2 peons on Rs. 12 have been sanctioned.

10. STAMPS

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
1	2	3	4	5	6
Stamps ..	61,300	79,300	68,700	42,375	29,621

Stamps and stamp papers are now printed under contract system by the Associated Printers, Madras.

Revised Estimate—

Administrative Cost.—The appointment of the following additional hands was necessary to cope with the increased work in the department.—

Store Keeper	..	Rs. 40-60
Two Watchmen	..	on Rs. 17 each
Clerk	..	Rs. 40-60
Three Counters	..	on Rs. 20 each

2. *Working Cost.*—(a) Increased amount is required for payment of commission to Vendors on account of increased sale of stamps (Rs. 3,000). (b) The cost of printing of stamp papers has increased owing to War condition (Rs. 5,000). There is also increase under Refunds (Rs. 500) which, being a fluctuating item could not be estimated at the time of the Budget.

Budget Estimate—

The budget estimate for 1120 provides only for normal requirements. The fall in expenditure by Rs. 18,000 is mainly due to the decrease in the purchase of stamps and stamp papers.

11. CUSTOMS

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts of 1118 Rs.	Accounts of 1117 Rs.
1	2	3	4	5	6
Customs ..	200	200	200	80,368	74,297

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Only the usual routine expenditure for the upkeep of the Customs section of the Office of the Deputy Superintendent of Sea Customs and Salt at Malippuram is provided for.

12. FOREST AND TRAMWAY

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
1	2	3	4	5	6
1. Forests					
A. Conservancy and Works ..	9,13,450	12,02,292	6,34,223	3,60,587	2,59,044
B. Salaries and Establishment ..	1,46,329	1,12,117	87,149	76,628	69,136
C. Improving housing condition in Malarial tracts ..	1,594	1,000	1,600	1,780	1,639
Total ..	10,61,373	13,15,409	7,22,972	4,38,995	3,29,819
2. Tramway ..	1,96,144	1,66,525	1,19,242	97,856	88,666
Total 'Forest and Tramway' ..	12,57,517	14,81,934	8,42,214	5,36,851	4,18,488

Revised Estimate.—

1. A. Conservancy and Works.—

The increased operations yielding the larger revenue anticipated on the receipt side have inevitably enhanced the expenditure. A special staff consisting of one Transport officer, 7 foresters, 24 guards, and 44 watchmen lascars has been sanctioned temporarily to supervise the operations of felling and removing timber and fuel in the areas set apart for Hill Paddy cultivation. The pay of this staff and the fuel supply establishment sanctioned during the current year, are charged to this head. This additional staff, higher cost of labour and materials and the proposed collection of larger quantity of timber and fuel, account for the increase under this head.

B. Salaries and establishment.—

The increase under this head is mainly due to the enhancement in the rate of dearness allowance and the transfer of the work-charged establishment to this head consequent on making their posts pensionable. A Superintendent on Rs. 100-150 has been entertained as a temporary measure to supervise the accounts of the Department. Under contingencies, also, there has been some increase due to the additional requirements on account of the additional staff referred to above as well as the general increase in the price of office requisites.

2. Tramway.—The increase in expenditure has mainly resulted from the increase in the rate of dearness allowance, enhancement of the wages of Tramway coolies, increased expenditure on sleepers and other stores due to the rise in prices and the rise in the cost of labour.

Budget Estimate of 1120.—

1. Forests.— Under 'conservancy and works' only those items of work that are absolutely necessary to carry on the operations programmed on the revenue side are provided for. The increase under "salaries and establishment" is mainly because of the increased provision for dearness allowance and travelling allowance and the transfer of work-charged establishments to this head as was already referred to under the revised estimate. In other respects, the budget estimate closely follows the revised estimate of 1119.

2. Tramway.—The enhancement of wages of the coolies employed and of the rate of dearness allowance effected in the course of this year besides the larger requirements for the maintenance of loco engines explains the further increase over the revised estimate.

13. REGISTRATION

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts of 1118 Rs.	Accounts of 1117 Rs.
Registration ..	1,46,792	1,30,670	1,15,421	1,08,199	98,964

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Revised Estimate.—

The increase of Rs. 15,249 in the revised estimate over the budget estimate of 1119 is due to the increased provision under temporary establishment and dearness allowance. There is also increase under T. A. brought about by the necessity of sending clerks for remittance of daily collections of Government depots under Food Supplies department.

Budget Estimate.—

There is an increase of Rs. 16,122 in the budget estimate of 1120 over the revised estimate of 1119. This is brought about by increased provision under "temporary establishmet" due to 4 additional hands entertained in the course of 1119 to handle the Government depot collections and their remittances and 10 more hands to be entertained in 1120—4 clerks to carry in the inspection work of the Registry offices and 6 for copying work in the Registery-offices.

14. ANCHAL

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals of	
				1118	1117
	Rs.	Rs.	Rs.	Rs.	Rs.
Anchal ..	1,89,900	1,51,000	1,05,760	91,064	78,884

Revised Estimate.—

The increase is mainly under temporary establishment, cost of service and Anchal stamps and dearness allowance.

An enhancement of pay of Re. 1 was sanctioned in the course of the year to all Anchalmen, Mail peons, etc. To remove the difficulty experienced in getting the work done by raw substitutes for clerks going on leave, a leave reserve staff of 5 hands was sanctioned. The compilation of the Anchal Manual was taken up in the course of the year. The following temporary establishments were created during the year.—

(*i*) Additional Van peon on Rs. 10.

(*ii*) Additional Accountant on Rs. 25-40 to cope with the increased work consequent on the introduction of the Service Hundi System.

(*iii*) Deputy Anchal master at Trichur on Rs. 25-40, additional clerk to Cochin Anchal Office and additional peons, one each to Ernakulam, Trichur and Cochin.

(*iv*) Leave reserve—5 on Rs. 20.

(*v*) Clerk on Rs. 60 for the compilation of the Anchal Manual.

A war allowance of Re. 1 has also been sanctioned to the Anchalmen, Mail peons, etc. The increased expenditure for "Cost of Anchal and Service Stamps" is on account of the general rise in prices.

The increase in the Anchal rates effected does not really go to enhance the profits as will be evident from the following statement showing the results of working of the department.—

	1118	1119	1120
Receipts	1,68,395	2,23,500	2,59,700
Expenditure	91,064	1,51,000	1,89,900
Net receipts ..	77,331	72,500	69,800

Budget Estimate.—

Consequent on the expansion of work created by the introduction of the Labour Hundi Anchal System 6 Branch Anchal Offices are to be converted into Sub-Anchal Offices. Additional staff will also be entertained according to necessity, when the scheme comes into full operation. The staff now authorised in connection with the scheme consists of—

Staff Officer (125-150), Clerk (40-70) Typist (25-40) Peon (15)

2 Inspectors on Rs. 60-80 and

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2 peons on Rs. 14
Accountants and clerks 2 (40-60), 3 (25-40), (40-60) and
Peon on Rs. 14
Anchal masters and clerks (40-60), 9 (25-40), 6 (25-30), (20)
Anchalmen 4 (16) and 8 (14)

15. GENERAL ADMINISTRATION

	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals of 1118	Actuals of 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
Huzur ..	2,69,239	2,31,777	2,16,211	1,87,998	1,74,328
Sarvadhikariakar's Office ..	20,424	18,155	15,325	15,084	14,097
Special Palace Officer ..	10,411	9,169	8,665	8,559	7,087
Legislative Council ..	14,066	13,124	12,764	13,186	13,925
State loan ..	4,599	75,619	34,264	4,484	3,956
Census ..	..	243	..	1,227	7,367
Committees ..	1,200	5,292	1,400	1,261	..
Total ..	3,19,939	3,53,379	2,88,629	2,31,799	2,20,889

Huzur Secretariat

Revised Estimate.—

The increase in the revised estimate over the budget estimate of 1119 is brought about by the following items.—

(*a*) Salaries.—

(1) Raising the scale of pay of the Secretary to Government to Rs 550—800.

(2) Creation of an additional Joint Secretary from 14th Chingam 1119 temporarily for the duration of the war.

(3) Revision of pay of the two Joint Secretaries to Rs. 450—600 from 1st Makaram 1119.

(4) Raising the grade of the Senior Assistant Secretary to Rs. 200—300. (personal)

(5) Raising the status of the Junior Assistant Secretary to the rank of salaried officers on a pay of Rs. 150—250 (personal)

Establishment.—The last item mentioned above together with the deputation arrangements of the permanent officers to temporary establishments contribute to large savings under permanent establishment. Four new posts have been created under the establishment.

(1) The opening of the Finance Section has necessitated the creation of a post on Rs. 80—100.

(2) The officer trained in the preservation and calendering of the State Records from the Imperial Record Department, New Delhi, is to join soon on a grade of pay of Rs. 150—200. The record section was further strengthened by the appointment of a clerk on Rs. 25—40. The Fair copy section was strengthened by one Typist-Clerk for the Information Officer. The grade of the Information Officer was raised to Rs. 125—150 from Rs. 100.

The Secretariat has been strengthened temporarily by the appointment of a Deputy Secretary on Rs. 300—400 to attend to the work of Post-War Reconstruction Plans, an Assistant Secretary on Rs. 150—200 to cope with the increased work in the Secretariat and an Assistant Legal Remembrancer to help the permanent Legal Remembrancer in the discharge of his duties.

The increase under T. A. by Rs. 3,500 is due to the frequent tours of the Secretariat staff in connection with inspection work of offices and the enhanced rates of T. A. now in force.

Corresponding to the increase of T.A. there is increase under Tour charges to the extent of Rs. 900. The conditions created by the War have increased the charges under Telegraph, Postage and Service labels.

Budget Estimate of 1120—

The estimates for 1120 exceed the revised estimate of 1119 by Rs. 37,462. Expenditure under all the heads Salaries, Establishment, Allowances and Contingencies have contributed for the increase. The appointment of the new Deputy Secretary for Post-War Reconstruction and the Central Record Keeper are two new appointments continuing for the whole of 1120.

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The strengthening of the Secretariat staff by temporary appointments has increased the budget estimate of 1120 to Rs. 30,367 from Rs. 20,241 as per the revised estimate of 1119.

There is also a provision of Rs. 2,000 under Miscellaneous to cover the ensuing election expenses, etc.

Revised Estimate.—

Sarvadhikariakar.—There is a net increase of Rs. 2,830 in the revised estimate over the budget and it is mainly due to the revival of the post of the Private Secretary to His Highness the Maharaja, enhancement of the rate of dearness allowance and due to increased telephone rental (Miscellaneous).

In the *Budget Estimate* only normal requirements have been provided for.

Special Palace Office.—The increase in the revised estimate of 1119 over the budget estimate of the year by Rs. 504 is brought about by increased provision under Dearness allowance. This together with periodical incremental pay to the officers account for the slight rise of Rs. 1,242 in the budget estimate of 1120 over the revised estimate of 1119.

Revised Estimate.—

Legislative Council.—The one mentionable feature is the extension of the period of the Council by one year, from 13th July 1944 (30th Mithunam 1119). The rise of expenditure by Rs. 360 in the revised estimate over the budget estimate of 1119 is due to the revision of the remuneration to the Council Reporters from Rs. 2—8—0 to Rs. 5 each par day.

Budget Estimate.—

The increased provision of Rs. 1,000 under T.A. of Legislative Council Members is due to the revision of the rate of daily allowance to the members from Rs. 5 per diem to Rs. 6. There is also a slight increase of Rs. 252 under Bonus to reporters. The decrease of Rs. 300 under salary to Deputy President, is due to the fact that the present council will be dissolved in Medam 1120.

Census Department.—The post of the Census Commissioner was extended till 13th Chingam 1119 and this accounts for the revised estimate figure of Rs. 243.

No expenditure is anticipated in 1120 and hence no estimate is made.

Committee.—A few *ad hoc* Committees were appointed in the year 1119 to consider the bills introduced in the Legislative Council. The members of these committees had to be paid T.A. for their journeys and this accounts for the increase of Rs. 3,892 in the revised estimate of 1119 over the budget estimate.

The estimate for 1120 is framed at normal requirements only.

State Loan.—

The staff sanctioned for the work is one Auditor on Rs. 25—100 and another on Rs. 25. The revised estimate of 1119 shows an increase of Rs. 41,355 over the budget estimate of the year. The salient feature of the year is the repayment of the 5 per cent State Loan to the holders who were given the option to convert their holdings into 3 per cent new bonds or stock. The conversion was undertaken on commission basis by approved Bankers who were paid commission on the loan subscribed. The commission thus paid accounts for the increase. The increase is more than set off by large savings under interest payment obligations.

The estimate for 1120 is based on normal requirements to carry on the administration of State Loan.

16. FINANCE AND ACCOUNTS

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Accounts 1118	Accounts 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
Finance and accounts ..	1,11,991	88,172	87,495	78,962	73,123

Revised Estimate.—

The increase under temporary establishment is due to new appointments created in the course of the year for handling the increased work connected with the audit of the accounts of the Food Supplies Department.

Budget Estimate.—

Provides for an additional expenditure of Rs. 23,819 over the revised estimate of 1119. The constitution of the temporary establishment in the course of the year and the enhanced

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provisions under T.A. and dearness allowance mainly account for the increase. Provision is also made for entertaining a temporary Diivision of Local Audit for 6 months for the test audit of the Education Department. The increase in the strength of the staff necessitates increased provision under furniture and office expenses. Besides, an additional provision of Rs. 2,000 is made for printing an adequate number of copies of the reprint edition of C.S.R.

Besides the continuance of the two temporary Local Audit divisions, the new group for audit of the accounts of the Food Department consisting of a Superintendent and 4 auditors entertained in the current year is to continue for next year also.

17. LAW AND JUSTICE

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals 1118	Actuals 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
Law Department ..	17,349	16,233	15,469	14,532	13,864
Civil Justice ..	2,90,635	2,69,610	2,42,759	2,32,762	2,27,370
Criminal Justice ..	74,171	74,484	58,748	61,072	49,569
Total ..	3,82,155	3,60,327	3,16,976	3,08,366	2,90,803

Revised Estimate.—

Civil Justice.—The increase is mainly under dearness allowance and T. A., the latter being due to the revival of the payment of regular T. A. under the rules to the process servers.

Criminal Justice.—Considering the work and status of the Magistrates their pay was raised from Rs. 125-150 to Rs. 150-200 and this explains the slight increase under salaries.

Temporary Establishment.—Besides the extension of the term of the two Special Magistrates' courts at Ernakulam and Trichur and of the temporary clerks of the District Magistrate's Court till the end of 1119 the following new appointments were also sanctioned during the course of the year to cope with the increased work in the District Magistrate's Court and the several Sub-Magistrates' courts—clerks 2 (25-40) till the end of 1119. Typist clerks 6 (25-40) for the sub-magistrate courts and a copyist for the Special Magistrate's court, Trichur. The posts of the typist clerks sanctioned to the Magistrate's court are to last for the duration of the war. Based on the revised scale increased provisions had also to be made for the pay of the Magistrates.

Supplies and services.—Witness batta.—Considering the general increase in the rates of bus fare and the high cost of living the rates of daily allowance of the second and third class non-official witnesses have been raised from Re. 0—8—0 and Re. 0—4—0 to Re. 0—12—0 and Re. 0—8—0 respectively.

Civil Justice.—The necessity for a separate clerk to attend to the proper up-keep of the High Court Library has long been felt. Provision for a new post on Rs. 60-80 has therefore been made. Due to the increase in work in Munsiff's Courts of Ernakulam and Trichur it has been found necessary to create two posts on Rs. 25-40 in these Courts. It has also been found necessary to revive the post of the Examiner on Rs. 25-40 attached to the Vadakkancheri Munsiffs' Court which was abolished in 1114. Provision for these has also been made. The Civil Procedure Code allows the District Munsiffs to dictate their judgments. At present only the District Munsiffs of Ernakulam, Irinjalakkuda and Trichur are allowed copyist stengographers. Provision for a duty allowance of Rs. 5 each for similar arrangements in the Munsiffs' Courts of Cochin, Vadakkancheri and Chittoor are also made.

Criminal Justice.—Magistrates.—As already explained above, based on the revised rates of pay of the magistrates enhanced provision has been made.

Establishment.—The police orderlies allowed to the Magistrates were recalled and they were substituted by peons. For this 6 peons on Rs. 12 each had to be newly appointed.

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18: JAILS

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
Central Jails ..	1,03,902	1,02,055	1,00,352	96,254	60,180
Sub-Jails ..	16,199	14,909	13,487	17,381	6,840
Total ..	1,20,101	1,16,964	1,13,839	1,13,635	67,020

The expenditure under the Jail Department is on the increase year by year partly due to the general increase in the price of articles and partly due to the increase in the number of prisoners.

19. POLICE

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
Establishment ..	213·441	196·104	203·508	175·581	159·523
Allowances ..	197·986	141·488	102·874	79·140	35·673
Supply and Services ..	48·705	40·510	40·105	23·452	20·480
Contingencies ..	28·516	31·795	23·630	30·058	18·159
Total ..	488·648	409·897	370·117	308·231	233·855

Revised Estimate.—

Salaries.—The increase is due to the increased pay to be given to Khan Sahib Roshan Sahib on account of raising his status to that of District Superintendent of Police, Madras.

Allowances.—Constant travelling of the police officers together with the raising of the rates of T. A. contribute to the increase in T. A.

Contingencies.—The usual provisions under postage, office expenses, Service labels, miscellaneous and printing charges are found insufficient to meet the present requirements due to war conditions and increased provisions have been made.

Budget Estimate— 1120.

Commissioner of Police.—Provision has been made on the basis of the salary of Khan Sahib Roshan Sahib.

Office Establishment.—The designation of the Finger print clerk has been changed into Finger Print Sub-Inspector, on the same pay.

The pay of the attenders has been raised to Rs. 20 each for the duration of the war.

Division Inspectors.—The two Division Inspectors on Rs. 100—125 have been allowed to draw the maximum of the grades and provision has been made accordingly. The pay of the Brake-Inspector on Rs. 100 has been revised and fixed at 100—125 and the designation of the post has been changed into Inspector of Motor Vehicles.

Sub-Inspectors, etc.—By the withdrawal of State Force Sepoys from the Treasury Guard work an additional staff of 11 constables and 3 Head-constables has been sanctioned for the Treasury guard duty. The pay of the Gymnastic Instructor has been raised to Rs. 30—40. The post of a watch-man on Rs. 10 hitherto debited to contingency has been made permanent and charged to establishment.

Temporary Establishment.—The term of the temporary Armed Reserve has been extented for the duration of the war. The post of a temporary Sub-Inspector on Rs. 40—60 entertained during the year for Anthikad Station will continue for three mouths in 1120. The post of a Head clerk on Rs. 60—80 has been created for the duration of the war for the Deputy Commissioner's Office as also the post of a Division Inspector on Rs. 100—125 for 4 months.

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Allowances.—A house-rent allowance of Rs. 30 per mensem has been sanctioned to the Charge Sergeant. Increased provisions under T. A. and Dearness allowances are due to the enhancement of rates. The uniform allowance hitherto debited to Miscellaneous has been brought under allowances under a separate sub-head. The allowance paid at first to 3rd class constables has been extended to all police constables. From 1st Chingam 1120 the allowance will be further extended to all Head constables and the allowance enhanced from annas eight to Re. 1 p.m. Hence the increased provision under the heads. With the grant of increased uniform allowance, the posts of barbers will be abolished from next year onwards.

Supplies and Service.—Due to increase in price of clothing materials increased provision has to be made under the head "clothing arms, etc."

Contingencies.—The usual provision at the increased scale has been made on the basis of present conditions.

Stipends.—A lump sum provisionof Rs. 5,000 has been made for sending two candidates for training Armed Reserve Sergeants with M. S. P. at Malapuram.

20. EDUCATION

Heads	Bubget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
1. Direction and Inspection ..	1,27,611	1,05,015	95,413	88,826	83,625
2. College Education ..	1,96,041	1,72,692	1,58,825	1,55,837	1,50,887
3. Secondary Education— Boys ..	5,82,333	4,86,850	4,59,011	4,16,586	4,14,624
4. Do. Girls ..	2,27,167	1,97,283	1,77,413	1,63,044	1,55,489
5. Primary Education— Boys ..	11.61,358	10,28,333	9,38,633	8,63,815	8,07,480
6. Do. Girls ..	3,07,839	2,65,721	2 40,629	2,20,756	1,90,456
7. Government Training Institution ..	45,151	40,916	34,132	34,131	32 307
8. Miscellaneous ..	5,66,912	2,58,064	1,63,541	1,39,601	1,36,995
Lump provisions ..	23,500	10,000	17,712	..	..
Total ..	32,37,912	25,64,874	22,85,339	20,82,596	19,71,863

Revised Esimate.—

1. Direction and Inspection.—The term of the Personal Assistant to the Director of Public Instruction cntertained to help the Director in the disccharge of his routine work during the period of his special duty in connection with the revision of the Education Code, has been extended. So also the other existing temporary establishments in connection with the Code Revision, *viz.*, a clerk on Rs. 25—40 and a peon on Rs. 11; a clerk on Rs. 40—60 and another on Rs. 25—40 in connection with High School audit and the existing temporary establishments attached to the offices of the two Inspectors (on Rs. 25—40 each) are continued. In addition to these. the post of a clerk on Rs. 75 was created for work in connection with the disposal of report on the grant-in-aid local audit conducted in 1116. The term of the Committee constituted to to revise the Education Code has been further extended.

2. College Education.—Provision is made for an Arabic Lecturer on Rs. 60—90 and two Laboratory boys.

The existing temporary exstablishment of Demonstrator on Rs. 40 is retained allowing extension to the original period till the date of Mr. Mill's joining duty. The Chemical Analyst of Minerals entertained in the beginning of the year is proposed to be retained only till the end of the current year.

3. Secondary Education—Boys.—Provision is made for the absorption of the candidates who have returned after training in the Physical Training Institution in Madras—3 instructors on Rs. 60—100 for High Schools of Trichur, Kunnamkulam and Chalakkudi. There is also provision made for a Needle-Work Mistress on Rs. 20—35 for High School, Kandassankadavu. Form VI is opened in High School, Tattamangalam, for which additional posts have been sanctioned.

4. Secondary Education—Girls.—Here also provision is made for the posts of Physical Training Instructors to be created on the return of the candidates sent for training in the Physical Training Institution, Madras—2 posts on Rs. 60-100 and 2 on Rs. 40-60. The V. G. S.,

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Chittur is to have a Cookery Servant on Rs. 10 and the post of a Masapady for M. G. S., Nemmara (raised to the L. S. G. standard) is to be retained.

7. *Government Training Institution.*—It is proposed to reorganise the training course imparted in the Government Training Institution on modern lines as obtaining in Madras. The pay of the Principal is revised to Rs. 200-300 and the senior teachers who will be designated as Lecturers are placed in two grades of Rs. 80-120 and Rs 60-90.

8. *Miscellaneous.*—Provision is made for deputing 2 teachers for the B.Ed. Course in the Meston Training College (Rs. 450) and for expenses in connection with the Refresher Course for 40 teachers in Chittur (Rs. 1,400).

The provision under Noon-day meals which under the new scheme will represent the Government contribution has been considerably raised to Rs. 1 lakh to meet the contribution of ⅓ of the cost anticipated in the current year.

Budget Estimate.—

The expenditure beats all past records and is about 15 per cent of the total revenue of the State. It stands at Rs. 32·38 lakhs.

1. *Direction and Inspection.*—Provision has been made for the extension of the term of the Personal Assistant and of the temporary establishment excepting the clerk and peon of the Code Revision Committee. Besides a Typist on Rs. 25—60, a clerk on Rs. 25-40 and a peon on Rs. 11 has been sanctioned additionally to cope with the additional work in the Director's Office.

Further the Inspectorate has been strengthened by the creation of an additional Inspector on Rs. 225-300 and a staff of 3 clerks on Rs. 25-40, 1 typist on Rs. 25-60 and 4 servants.

College Education.—The provisions made have generally been based on the requirements of the existing arrangements, caused by the deputation of Mr. Mills, the permanent Principal. Specific provision is included for the Arabic Lecturer.

The post of a full-timed analyst on Rs. 150-250 has been created to attend to the duties connected with public analysis, manufacture of tincture, etc. The posts of Demonstrators for tincture and geological work which existed till now have therefore been abolished retaining only a Demonstrator on Rs. 40. The post of a Lecturer on Rs. 80-120 has also been created in the place of the post of an Assistant Professor on the deputation of a permanent Assistant Professor to the post of the new analyst.

Under Temporary Establishment the post of a clerk on Rs. 25-40 has been sanctioned from 1st Chigam 1120 to attend to clerical and account work connected with the manufacture of tincture.

Under Science materials special provision has been additionally made to meet the requirements on account of the increase in strength permitted by the University. The provisions for field games also was raised to Rs. 500 to make up for the rise in the price of games materials.

Secondary Education—Boys.—Form VI has been opened in S. M. H. S., Tattamangalam and provision is made for the post of a U1 teacher with a duty allowance of Rs. 10 as also additional teachers on U1 and L1. There is also provision made for 3 Physical Training Instructors on Rs, 60-100 which have been filled up by the pupils sent for training, as mentioned in the revised estimate.

Secondary Education—Girls.—Besides additional post of 2 Physical Training Instructors on Rs. 60-100 and 2 on Rs. 40-60, and one of a cookery servant on Rs. 10 sanctioned this year the term of the existing Tamil Pandit on Rs. 20-30 has also been extended for next year. Liberal provision has been made for furniture far above the usual provision.

Primary Education—Boys.—An additional teacher on Rs. 20-25 has been sanctioned for H. S., Velur.

Additional provision has been specially made to meet the primary demands for furniture Rs. 1,000.

Primary Education—Girls.—A special provision of Rs. 700 has been made for furniture.

Government Training Institution.—Government have entered on a scheme of re-organising the Government Training Institution to bring it on a level with similar institutions in Madras, Mysore, etc., in respect of the curricula followed. The scale of pay of the Principal has been raised as already stated to Rs. 200-300 and 8 Lecturers appointed 5 on Rs. 80-120 and 3 on Rs. 60-90. The scale of pay of the Physical Director is to run on Rs. 60-2-80-4-100 and the post of a full-time Handicraft Assistant on Rs. 40-4-60 is created. The scale of pay of Music Mistress, Drawing teacher, Needle work Mistress and Kaikottikali Mistress is revised and fixed as Rs. 40-4-60, 40-4-60, 35-1½-50 and 25-3-40 respectively. The posts of a Matron and Girl Guides Instructor have been abolished as well as some of the Literary teachers who have been substituted by the new Lecturers. The Library of the Institution is also proposed to be

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furnished at a total cost of Rs. 3,000 to be met in instalments of Rs. 1,000 each year. An amount of Rs. 1,000 is provided for 1120.

8. *Miscellaneous.*—The provison under stipends includes the additional cost of revising the rates of stipends of teachers deputed for training from Rs. 40 to Rs. 50 and from Rs. 30 to Rs. 40. Stipends are proposed to be paid to graduate teachers selected from aided schools (4 teachers) for physical training by debit to half salary grants. Teachers selected on return after training are to be posted in a new scale Rs. 60-2-80-100 to be introduced in aided schools also for which they will be receiving corresponding aid from Government.

3 pupils are proposed to be deputed for study in the Engineering College at Trivandrum (apart from the usual selections for study in Madras) for which seats have been reserved and provision made.

For noon-day feeding the contribution to be made by Government is $\frac{1}{3}$ of the actual expenditure and estimating the gross cost at Rs. 12 lakhs, a provision of Rs. 4 lakhs has been made.

A lump provision of Rs. 2,000 is as usual made for opening additional divisions of classes in Sirkar Schools. Another amount of Rs. 2,500 is also provided for grant of vacation pay to officiating hands in Sirkar Schools and a sum of Rs. 3,000 towards the proposed assumption of management of the Pynkulam Aided School.

21. RELIGIOUS

Head of account	Buget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals 1118	Actuals 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
Religious ..	40,100	40,100	40,000	41,404	40,016

The provision under the head is to meet the cost of the various religious vazhivadus conducted by the Devaswam department in the several religious institutions on behalf of the members of the Ruling family and the contribution on account of leave allowance.

22. CHARITIES

Head of account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals 1118	Actuals 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
Charities ..	91,900	95,000	83·000	77·453	52·674

Revised Estimate.—The increase is mainly under allowances, Feeding charges and Miscellaneous. Grant of dearness allowances to all Oottu employees, the abnormal increase in the cost of the various articles of provision, additional expenditure on account of enhanced cooly charges, etc., for transport of rice to Oottus, are the main reasons which contribute to the increase.

23. MEDICAL

Sections	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Actuals 1118	Actuals 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Medical ..	7,77,885	6,89,063	6,27,262	5,93,538	5,38,456
2. Mental Hospital ..	35,343	34,723	27,177	26,609	23,219
3. Hill Dispensaries .	23,234	6,274	7,048	..	..
4. Leprosy Relief ..	57,074	55,729	52,490	54,537	48,657
5. T.B. operations ..	15,755	14,201	11,808	9,662	9,287
Total ..	9,09,291	7,99,990	7,25,785	6,84,346	6,19,619

Revised Estimate—Establishment.—Two ambulance Vans have been recently transferred from the A.R.P. department to the Medical department. This has necessitated the addition of two drivers at Rs. 25 each per month to the establishment.

Allowances.—The increase is mainly under Dearness allowance.

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Supplies and Services.—The enhancement of provision in the revised estimate under this item mainly falls under two heads, *viz.*, (1) Dietary charges and (2) Hookworm campaign. Of these, the increase in the former is primarily due to the larger number of in-patients in the hospitals especially in the closing monsoon months, as well as the rise in the price of prvisions. The latter (Hookworm campaign) is a new item of expenditure. The scheme is worked for the present only till the end of 1119 and the continuance of the same will be considered later, on the results achieved in the present campaign. A provision of Rs. 5,000 is also made for the distribution of condensed milk and powdered milk among the inpatients of the hospitals.

Contingency.—The main items contributing to the increase are the detailed heads (1) Miscellaneous, (2) Remuneration to Radiographic staff and (3) Rents. Under miscellaneous is included a contribution of Rs. 3,000 made to the tuberculosis sanatorium at Madanappilli. The remuneration to Radiographic staff is half the fees collected and corresponding to the increased receipt there is the increased expenditure. The Chief Medical Officer's Office is now shifted to a rented building and this accounts for the increase in expenditure under "Rents".

Hill dispensaries.—The allocation of the total expenditure under the Hill dispensaries in equal proportion, to Medical, Forest and Tramway departments has been discontinued from the year 1119 onwards and the whole expenditure is now charged to the Medical department under the heading "Hill dispensaries".

Budget Estimate—Establishment.—Government have now decided to merge the Medical Inspection Officers of Public Health department in the regular cadre of Medical Officers and to depute hereafter by turn 3 Medical Officers to Public Health department. This year 2 Assistant Surgeons and 1 Sub-Aissistant Surgeon have been deputed. This does not involve any additional expenditure but results in an excess post of one Assistant Surgeon under the head "Assistant Surgeons" and a corresponding reduction of one post of Sub-Assistant Surgeon under the head "Sub-Assistant Surgeons". Two more posts of Assistant Surgeons have been newly created to absorb one sent out for up-to-date training in Mental diseases, and the other, for ophthalmic diseases. The former is to be put in charge of the Mental Hospital and the latter in the Civil Hospital. The scale of pay of the nurses has been revised to Rs. 30-5-60 with special grades for mother superior and European Sisters. Three nurses are to be sent to Delhi for higher period of nine months for which a lump provision of Rs. 6,000 is made. The campaign to root out hook-worm diseases is to be intensified and the special staff entertained in the current year is to be extended for another eight months in 1120. The Kuriarkutti Dispensary buildings are to be improved on an extensive scale at a cost of Rs. 16,388 for which provision is made under "Hill Dispensaries".

Temporary Establishment.—The post of a Blood transfusion officer in the grade of one Assistant Surgeon (Rs. 125-200) has also been created besides one clerk on Rs. 25-40 and one hospital servant on Rs. 10-16. Six leave Reserve compounders on Rs. 16 each have been sanctioned as a temporary measure.

Allowances.—The honorarium paid to the Honorary Medical Officers has been discontinued.

Supplies and Services and Contingencies.—The increased provisions under certain heads such as dietary charges, Rural dispensaries, etc., are made on the basis of the revised estimate figures of 1119.

24. AYURVEDA

Head of Account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Accounts 1118	Accounts 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
24. Ayurveda ..	1,47,073	96,911	96,039	53,641	47,599

Revised Estimate.—A sum of Rs. 20,760 was provided in the estimate of 1119 budget under "lump sum provision" for the four hospitals and six Vaidyasalas sanction to be opened in the course of the year. With the opening of the institutions the lump sum provision is now distributed and added on to the respective service heads. This explains the variations under the individual heads.

Establishment.—Besides the staff sanctioned for the new institutions opened during the year, a gardener on Rs. 12 has been sanctioned for the Herbarium attached to the in-patient ward, Viyyur.

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Orders have also been passed to abolish the grant-in-aid Vaidyasalas and to open Government Vaidyasalas at Machad, Nalleppilly and Sreemulanagaram instead. These have accordingly been opened. A new Vaidyasala, *viz.*, the Lady Ramunni Menon Kalyani Amma Vaidyasala has also been opened at Villedam.

Thus in the course of the year four hospitals and 10 Vaidyasalas have been opened.

Budget Estimate.—Shows an increase of over Rs. 26,000 over the revised estimate. This is partly due to the fact that the new hospitals and Vaidyasalas have been opened only towards the latter part of this year, whereas expenditure on their account will have to be incurred for the whole year in 1120.

A revision of pay in the more urgent cases as indicated below has been effected.

1.	Assistant Superintendent	from Rs.	100	to	Rs.	100—150
2.	Head Clerk	,, ,,	40—60	to	,,	60—80
3.	Senior Physicians of Taluk Hospitals	,, ,,	30	to	,,	40—50
4.	Junior ,, ,, ,, ,,	,, ,,	20	to	,,	30—40
5.	Senior Physician of Ernakulam Hospital	,, ,,	30—40	to	,,	50—60

The following additional staff are also proposed to be entertained.—

5 Female ward attenders on Rs. 12 each
5 Cooks on Rs. 12 each
The two nursing sisters in the Ernakulam Ayurvedic Hopital are proposed to be given an honorarium of Rs. 25 each per month
A lump provision of Rs. 3,870 is made for opening five Vaidyasalas.

The increase is chiefly under establishment of the Ayurvedic Hospitals, Vaidyasalas establishment, Travelling allowance, dearness allowance, dietary charges, cost of medicines (accounting for increase of Rs. 14,000), rents and taxes, printing charges, cleaning charges and service labels. The decrease seen under Temporary establishment is due to the transfer of the Ernakulam and Trippunittura hospitals and the Villadam Vaidyasala, to permanent establishment. There is decrease under bedding and clothing, cost of kitchen utensils, and furniture as most of these articles have been provided for in the current year itself.

25. PUBLIC HEALTH

Head of Account	Budget estimate 1120	Revised estimate 1119	Budget estimate 1119	Accounts 1118	Accounts 1117
	Rs.	Rs.	Rs.	Rs.	Rs.
A. Rural Sanitation ..	2,41,959	1,75,268	145,871	1,77,641	1,24,411
B. Vaccination ..	18,927	15,506	15,415	10,992	12,026
Total ..	2,60,886	1,90,774	1,61,286	1,88,633	1,36,437

Revised Estimate.—

A Rural Sanitation.—Temporary establishment—A watchman on Rs. 10 has been sanctioned during the year for the Office of the Director.

Allowances.—Increased provision has been made under dearness allowance and travelling allowance on account of the enhanced rates sanctioned in the course of the year. Increases under these heads account for about Rs. 11,000.

Supplies and Services.—An increase of Rs. 21,000 over the budget estimate is provided under the head "charges for the prevention of epidemics". This has been necessitated on account of the extensive preventive measures and that had to be taken on account of epidemics.

Slight increase is also noticed under the head "Anti-Malarial operations". In order to combat Malaria more efficiently a new post of a Malariologist on the grade Rs. 100-120 has been recently sanctioned for a period of one year. A peon has also been sanctioned for the Malariologist.

B. Vaccination.—But for slight increases under travelling and dearness allowances, the provision under other heads is normal and calls for no special comment.

Budget Estimate.—

A. Rural Sanitation.—Sanitation Works proper—Mosquito control measures in the Municipalities of Ernakulam and Mattancheri are proposed to be further strengthened. Provision under this head thus shows an increase of nearly Rs. 30,000. The other salient features of the budget of this Department are a provision of Rs. 2,560 for sending 2 candidates for training in

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the Lady Reading Health School, New Delhi, Rs. 11.573 for fighting hookworm infection in Cranganur, and Rs. 10,000 for starting two new Health Centres in at Cranganur and Ollur. A Statistician on Rs. 60—100 and Compiler on Rs. 25—40 for compilation of satistics pertaining to births and deaths are proposed to be appointed. Three new posts, *i.e.*, Manager on Rs. 100—150 and Clerks on Rs. 40—60 and Rs. 20—40 are proposed to be created. The pay of the Health Officer is proposed to be revised. The pay of the 1st grade on Rs. 100—150 is to be revised to Rs. 125—200 and that of the 2nd grade on Rs. 50—100 is to be revised to 60—120 and they will get an allowance of Rs. 50 and Rs. 30. The Medical Officer for epidemics is also to be given an allowance of Rs. 50 per month and the two Lady Medical Officers for maternity and child welfare work Rs. 30 each as compensation for loss of private practice.

Supplies and Services.—Increase is chiefly under Rural Sanitation works, due to increased cost of materials and labour charges. The provision made for 1120 is about double that of the current year.

Contingencies.—"Miscellaneous" shows an increase of about Rs. 3,000. This is chiefly due to the provision of Rs. 2,408 made for adjusting the accounts of town Councils consequent on their being wound up and a new provision made for the purchase of model, charts, etc., for Public Health propaganda.

Rural Midwifery Service.—Provision has been made in the budget for 87 midwives, *i.e.*, one midwife for each Panchayat area. Hence increased provision of about Rs. 2,000 has been necessary under this head.

B. Vaccination.—Except for the increase under dearness allowance and T.A. provisions under the various heads are more or less normal and call for no special remarks.

26. PENSION AND GRATUITY

Head of account	Budget Estimate 1120 Rs.	Revised Estimate 1119 Rs.	Budget Estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
Pensions and gratuities ..	5,56,500	5,19,800	5,41,300	5,03,750	4,72,437
Temporary increase to pensioners ..	1,43,880	45,590	..	..	..
Total ..	7,00,380	5,65,390	5,41,300	5,03,750	4,72,437

Revised estimate.—

The increase of Rs. ·24 lakh over the budget estimate is due to the provision made for payment of temporary increase to pensioners drawing small scale pensions sanctioned by the Government with effect from 1st Kumbham 1119. Some savings are anticipated under service pensions due to death of pensioners, etc.

Budget estimate.—

The provision made is in excess of the budget estimate for 1119 by Rs. 1·59 lakhs and in excess of the revised estimate for 1119 by Rs. 1·35 lakhs. The increase is explained by the provision made for payment of temporary increase to pensioners on the revised rates for the whole year as against a few months in the current year when it was started, and partly by the anticipated increase in the number of service pensioners. Special provisions are made for payment of war injuries pension and gratuity to non-pensionable staff.

27. STATIONERY AND PRINTING

	Budget Estimate 1120 Rs.	Revised Estimate 1119 Rs.	Budget Estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
Stationery	2,06,210	73,060	73,060	66,774	63,759
Printing	1,41,256	1,34,748	1,10,096	1,01,639	91,735
Total ..	3,47,466	2,07,808	1,83,156	1,68,413	1,55,494

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Stationery.—There is no variation in the revised estimate of 1119 from the budget estimate of the year.

The budget estimate of 1120 far outweighs the previous records and is in excess of the revised esimate by Rs. 1,33,150. Under the present system of distribution of paper on a quota basis, this State receives its share for which payment has to be made then and there though entire supply is not intended to be used up in the same year. The above procedure has to be continued so long as this system continues. To offset this increase there will be corresponding decrease in coming years.

Printing.—The increase of Rs. 24,652 in the revised estimate of 1119 over the budget estimate is partly due to the revised method of paying the task workers on the basis of the new schedule prescribed by the Press Advisory Committee. The system ensures the workers a fixed basic pay with the prospect of additional remuneration based on capacity for work. The pressure of work coupled with the urgency of execution in the press, has increased the overtime allowance to the employees of the press. There is also the increase under "Dearness allowance" which has more thad doubled to Rs. 11,673 from the budget estimate of Rs. 5,760. The increase in the cost of paper has further contributed to the increase by Rs. 15,000.

The increases under 'office expenses' and 'miscellaneous' are due to the cost of providing a water main to the press and the payment of insurance to the press buildings.

Budget Estimate.—

Though the conditions of 1119 continue for 1120 also, some reduction is made to enforce economy.

28. MILITARY

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
1. Establishment ..	3,26,102	1,82,646	1,35,925	1,07,044	76,820
2. Allowances ..	88,917	52,320	45,274	32,182	6,802
3. Supplies and services ..	2,22,500	1,73,800	44,900	31,056	18,998
4. Contingencies ..	20,029	26,547	24,386	15,675	2,869
5. State Band ..	17,480	16,897	14,812	12,585	12,068
Total ..	6,75,028	4,52,210	2,65,297	1,98,542	1,17,557

Revised Estimate.—

The old Nayar Brigade was reconstituted into "Cochin State Forces" with the following nomenclature. (1) first Cochin Infantry. (2) The Cochin Training Company. (3) His Highness the Maharaja's Body Guard. (4) The Cochin Artillery. (5) The Cochin State Forces Band. (6) The Nayar Guards. The first two go under regular troops, the rest being irregular troops. The S. S. O. in Command deputed from the British Military Department is in charge of the department in the State and his pay is met by Government of India. For the use of the State Forces a military dispensary with an Assistant Surgeon in charge has been opened. The revised estimate for the establishment is based on the strength of the first stage of the formation.

Budget Estimate—

The budget estimate exceeds the revised estimate by Rs. 2·23 lakhs. The provisions made, are all tentative as there are no exact data in regard to the future reqirements of the State Forces.

Training af cadets.—Cadets have been sent for Military training to various Military centres such as Belgaum, Bangalore and Indore and all of them have not yet returned after training.

Supp'ies and services.—As the State forces are in the making of the British fighting unit model, heavy initial expenditure has to be incurred for clothing, arms and equipments. Moreover, free rations have to be given for all enlisted rank and file. The expenditure on this account is very high due to the present soaring price of all dietary articles and hence the larger provisions.

Band.—Both the revised and budget estimates follow more or less the actuals of 1118 and present no special features.

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29. PUBLIC WORKS

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
A. Civil Engineering ..	18,13,426	20,18,368	14,76,300	10,81,766	9,16,405
B. Mechanical Engineering ..	3,27,032	2,85,930	2,89,293	1,67,299	1,54,309
C. Factories ..	4,718	4,191	4,125	3,701	3,752
D. Loss on account of Capital undertaking ..	4,279	3,780	3,780	6,556	3,956
Total ..	21,49,455	23,12,269	17,73,498	12,59,222	10,78,422

Revised Estimate—

Civil Engineertng.—The revised estimate exceeds the budget estimate by Rs. 5·42 lakhs. The principal items that contribute to the excess are the following.—

1.	Additional amount required for road maintenance ..	Rs.	1,23,405
2.	Do. for contribution to Municipalities for the maintenance of trunk roads ..	„	15,898
3.	Works connected with the Civmil centre, Trichur ..	„	60,000
4.	Construction of the Office of the Chief Medical Officer & and Nurses quarters ..	„	70,000
5.	Works for the state forces at Ramavarmapuram ..	„	1,62,900
6.	Storage of water for Kole cultivation ..	„	50,000
7.	Pumping arrangement for Kole cultivation ..	„	50,000

Items 1 & 2.—The tender rates now prevailing are very high. The quantity of maintenance work cannot be reduced without prejudice to the condition of the roads. Hence additional allotments are repuired under "Road maintenance".

Items 3 & 5.—The building works referred to had to be undertaken urgently. Of the expenditure of Rs. 60,000 for the works in the Civmil Centre, there is a grant of Rs. 30,000 from the Central Government and this has been treated as a departmental receipt.

Items 6 & 7.—To avoid a repetition of the failure of Kole crops as occurred in 1118. a special Engineer was appointed to make timely arrangements for the pumping operations and also for the storage of water to help the Kole cultivation. The amount represents the expenditure incurred in this connection.

The minor heads other than Civil Engineering do not call for any special remarks.

Budget Estimate—

Civil Engineering.—There have been no great changes in the establishmcnt of the department involving additional expenditure. All the overseers have now been placed on a time scale of Rs. 60—4—100—5—125. Due to the increased activities of the department due to war, a few temporary hands have been appointed and the post of a personal assistant to the Chief Engineer on Rs. 200—300 is proposed to be created from 1st Chingam 1120. This accounts for the increased provision under "Temporary Establishment.

Under works, the provisions made are mainly for the annual maintenance and "C" class works. New works have been reduced to the minimum, Liberal provisions have however been made for irrigation works with a view to aid more extensive cultivation. For carrying out the annual maintenance, the usual allotments are not found sufficient, the tender rates being very high. To meet this contingency a lump sum of Rs. 4 lakhs has been allotted over and above the usual provision for road maintenance.

Mechanical Engineeing.—A few temporary and work-charged establishments have been brought on to the permenant establishment. The figures under establishment therefore show slight increase over the revised estimate.

The other items call for no remarks.

30. INTEREST

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
30. Interest	5,11,798	5,95·082	5,44,905	5,72,877	5,56,273

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Revised Estimate—

The increase in the revised estimate of 1119 over the budget estimate is due to the increased overdraft necessitated by the expansion of the Price Control measures in the current year

Budget Estimate—

The decrease in 1120 is due to the conversion of the 5 per cent loan into 3 per cent loan resulting in reduction of interest charges.

31. SCIENTIFIC, ETC. DEPARTMENT

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts of 1118 Rs.	Accounts of 1117 Rs.
Museum and Zoological gardens ..	23,803	27,413	14,557	13,407	24,340
Archaeology ..	4,267	3,261	2,983	3,111	2,966
Geologicalcal Survey ..	1,386	2,796	1,286	1,556	..
Total ..	29,456	33,470	18,826	18,074	27,306

Revised Estimate—

Museum, etc.—There is apprecisble increase in the provision under feeding charges due to the rise in the cost of dietary articles.

Archaeology.—The additional provision includes T. A. for the newly constituted Advisory Committee.

Supplies and Services—Art-gallery.—The provision includes Rs. 250 for copying christian paintings.

Geological Survey.—The original provision was far the first 6 months of 1119 only. The revised estimate includes provision for whole year and this acounts for the increase.

Budget Estimate—

There are no special features. Provision has been made for continuing the temporary establishment under Geology for the first 6 months in 1120. Under Archaeology provision has been made for the journey of Archaeologist to attend conferences outside the State. A provision of Rs. 570 has been made for archaeological works.

32. INDUSTRIES (RESERVED)

Head of Account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
32. Industries—Reserved ..	27,740	25,313	22,777	20,375	16,555

Revised Estimate—

The revised estimate shows only a small increase over thc budget estimate. The increase is chiefly under dearness allowance, on account of the enhanced rates recently sanctioned, 'miscellaneous' on account of the premium payable under the War Risks Insurance of the Cochin Potteries, and under Cochin Tanneries, establishment, etc. As the establishment of the Cochin Tanneries was ordered to be abolished from 1st Chingam 1119 no provision was roiginall made for it in the budget estimate of 1119. Later on it was found necessary to retain the establishment, till the date of handing over charge of the Tanneries to the Standard Furniture Company. Hence provision had to be made in the revised estimate.

Budget Estimate—

The Budget estimate of 1120 follows generally the revised estimate of 1119 and shows only an increase of about Rs. 1,000. They pay of the Head clerk of the Office of the Director is proposed to be raised from Rs. 40-60 to Rs. 60-80. The temporary establishment consisting of the Assistant Director, 2 clerks, one typist clerk and 2 peons is to continue for the duration of the war. Provision has also been made for the Tanneries establishment, as it cannot be known now when it will be possible to finally abolish it. The increased provision of Rs. 400 made under Purchase of books is to have a well-equipped library. Apart from these the Budget estimate does not present any special features.

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33. INDUSTRIES (TRANSFERRED)

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts 1118 Rs.	Accounts 1117 Rs.
33. Industries (transferred)					
A. G. T. School, Ernakulam ..	6,635	5,241	5,646	4,895	4,901
B. G. T. School, Trichur ..	22,119	20,145	21,212	25,626	23,062
C. G. I. School for girls, Trichur ..	12,750	11,470	10,326	9,538	9,149
D. G. I. Schools ..	49,342	41,073	39,996	35,439	34,455
E. Carving workshop ..	1,056	864	776	682	969
F. Other charges ..	25,583	24,136	23,011	16,078	13,828
Coir Depot, Mattancheri ..	4,896	4,000	3,986	3,975	3,008
Industrial Centre, Cherpu ..	8,245	3,480	2,610	..	..
G. Development of Cottage Industries ..	6,820	..	..	..	..
Total ..	1,37,446	1,10,349	1,07,563	96,533	89,372

G. T. School, Ernakulam.—The savings seen under this head in the revised estimate are under establishment and scholarship, the former due to appointment of officiating hands on the minimum of the grades and the latter due to fall in attendance. The budget estimate of 1120 more or less follows the revised estimate of 1119 except that increased provision has been made under dearness allowance and that the provision under scholarship has been reduced to the level of the revised estimate.

G. T. School, Trichur.—In the revised estimate, savings and noticeable under most of the heads due to transfer of some of the sections of the school to the Cimil Centre. The increase under "Miscellaneous" is due to the fact that the School has been shifted to a rented building, the former building being occupied by the "Civmil". The budget estimate generally follows the revised estimate and calls for no special remarks.

G. I. School for Girls.—Excepting for slightly enhanced provision under dearness allowance and scholarship both the revised and budget estimates follow the budget estimate of 1119.

G. I. Schools.—It will be noticed that savings to the extent of about Rs. 1,800 are anticipated under scholarships in the revised estimate, due to fall in attendance at the various schools. Savings are also noticeable under establishment, but increased provision has had to be made under dearness allowance in conformity with the enhanced rates, recently sanctioned. The post of the temporary attender attached to the dyeing section of the G. I. School, Irinjalakkuda, has been abolished and the attender transferred to the Industrial Centre, Cherpu. With it the duty allowance sanctioned to the Headmaster, G. I. School, Irinjalakkuda, has also been stopped. These explain the reduced provision under Temporary establishment and duty allowance.

The budget estimate of 1120 follows the revised estimate.

Other charges.—The increase in the revised estimate is chiefly due to the enhanced provision made under dearness allowance.

The budget estimate generally follows the revised estimate; but increysed provision has been made under the "Industrial museum" for the purchase of exhibits, etc.

Coir Depot.—An attender on Rs. 15 has been recently sanctioned for the Coir Depot. Otherwise both the budget and revised estimate follow the budget estimate of 1119 and do not show any great variation.

Development of Cottage Industries.—With a view to develop Cottage Industries several new posts, *viz.*, Tooth powder expert, Photo-frames Supervisor, Secretary, Carpenters' Co-operative Society, etc., have been sanctioned during the course of the year. The expenditure on account of these establishments was ordered to be met from the head "Special Contribution for Rural Development" in some cases and in others from the savings under the service head 'Industries—Transferred' during the current year. As all these establishments are more or less of a similar nature and their object is the same, *viz.*, Development of Cottage Industries, and more establishments of a similar nature are likely to be sanctioned hereafter also, it was thought advisable to have uniformity in the matter of booking the expenditure under them. Hence a new head

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Development of Cottage Industries" has now been opened under the major head "33. Industries, Transferred". A sum of Rs. 6,820 has been provided in the budget estimate of 1120 for expenditure on account of these establishments.

Indnstrial Centre-Cherpu.—A provision of Rs. 4,500 have been made under "other charges" for deepening wells, advertisements, exhibition, training of hands in new industries and for the purchase of a machine for spray painting.

35. RAILWAY

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Rs.	Actuals 1117 Rs.
Railway Maintenance ..	25,05,000	24,14,800	21,60,000	21,25,351	15,78,494
Total ..	25,05,000	24,14,800	21,60,000	21,25,351	15,78,494

The increase of expenditure under revised estimate and budget estimate is mainly the result of the increased proportionate maintenance charges consequent on the increase in the gross earnings. The following statement compares the net receipts of the Railway as per the estimates.

(In lakhs)

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Rs.	Actuals 1117 Rs.
Railway	13·95	14·74	13·40	15·16	8.05

The estimates roughly work out a return of 11 to 12 per cent on Capital.

36. UPLIFT OF THE DEPRESSED CLASSES

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals of 1118 Rs.	Actuals of 1117 Rs.
A. General ..	33,080	29,335	28,421	21,736	20,218
B. Educational ..	69,666	64,379	60,120	53,328	44,198
Total ..	1,02,746	93,714	88,541	75,064	64,416

Revised Estimate.—

An additional sum of Rs. 3,500 was found necessary for the supply of cloths and this accounts mainly for the increase in the revised estimate figure.

Budget Estimate.—

Temporary establishment.—The temporary clerk on Rs. 25—40, chainman on Rs. 10 and the peon on Rs. 11 appointed for one year are proposed to be continued.

Colonies.—A sum of Rs. 1,000 is provided for the construction of houses and repairs to existing ones. A sum of Rs. 5,000 is also allotted from the special contribution for development of cottage industries in Depressed Classes Colonies.

Water supply.—The increase is due to the increased cost of labour and materials.

Educational.—Payment of stipend of Rs. 3 per mensem for 19 apprentices in the weaving factories has been provided ior. Increased provision has also been made under "maintenance of depressed class hostels" towards rent, boarding grant for the blind, etc. More admissions into the Harijan hostel, Ernakulam are anticipated. Increased provision is also found necessary under "Supply of school requisites" owing to the present conditions.

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37. STATE CONVEYANCES

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Rs.	Actuals 1117 Rs.
State conveyances ..	89,400	1,13,800	75,900	1,07,160	53,252

Revised Estimate.—

The main reason for the increase is the purchase of 4 lease-lend lorries and a car costing Rs. 34,500.

Budget Estimate.—

The Budget Estimate generally follows the Revised Estimate.

38. INCOME-TAX

Head of account	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Actuals 1118 Rs.	Actuals 1117 Rs.
38. Income-tax ..	4,50,789	4,42,804	2,88,966	1,88,280	79,630

Revised Estimate.—

The increase is mainly due to the enhanced provision made under "refunds". This accounts for an increase of Rs. 1½ lakhs and is necessary due to the anticipated increase in receipts. Increased provision has also been made under dearness allowance. There are besides, slight increases under "Printing charges" and "Law charges".

Budget Estimate.—

Establishment.—Two peons on Rs. 11 each have been sanctioned to be entertained from 1st Chingam 1120.

Temporary Establishment.—The existing two temporary surveyors and their 2 clerks will continue for the year 1120 also. One Income-tax Inspector on Rs. 100—150, three Assistant Examiners on Rs. 60—100 and 2 peons on Rs. 11 are proposed to be entertained to meet the growing work.

Allowances.—Slightly increased provision has been made under dearness allowance and travelling owing to enhanced rates sanctioned during the course of the current year.

Refunds.—Provision under this head follows the revised estimate.

Other provisions are only the usual ones and present no new features.

39. MISCELLANEOUS

	Budget estimate 1120 Rs.	Revised estimate 1119 Rs.	Budget estimate 1119 Rs.	Accounts of 1118 Rs.	Accounts of 1117 Rs.
Sirkar Buildings other than Palaces ..	15,588	18,110	17,692	13,789	10,939
Political expenditure ..	6,92,122	9,17,274	8,71,967	7,77,444	5,95,879
Price Control Measures ..	8,28,235	7,24,062	3,94,709	1,88,501	2,354
Hill Cultivation and Food Production Measures ..	1,060	2,73,833	8,90,988	6,89,412	..
Standard cloth ..	25,273	15,216	6,684	..	15,31,900
Other Heads ..	80,134	75,450	76,850	20,97,178	..

1. *Sirkar Buildings.*—The slight increase of in the revised estimate is caused by the Installation Ceremony of His Highness the Maharaja, the furniture in the Darbar Hall and K. V. Palace having had to be repaired and renewed for the ceremonial function. The Budget estimate of 1120 estimates for normal requirements only and hence the decrease. The Ram Mohan Palace was placed at the disposal of the Military for use as Hospital and the New Guest House is being run at the old College House; savings are effected by the reduction of gardeners under establishment and 2 sweepers.

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2. *Political expenditure—Revised estimate.*—The following donations made in the course of the year may be specially mentioned.—

1. Viceroy's War Purposes Fund Rs. 1 lakh and Indian Red Cross Society patronised by H. E. the Marchioness of Linlithgo Rs. 15,000. The Military Benevolent Fund Rs. 1 lakh.
2. Y. M. C. A., Ernakulam for putting up a building Rs. 5,000.
3. Cochin Restaurants Rs. 15,000.
4. Bombay Emergency Relief Fund Rs. 2,000.

Besides, the State is contributing Rs. 10,000 monthly to the War Purposes Fund and Rs. 60 for the maintenance of a Polish Child.

The above payments together with other usual smaller donations awarded in deserving cases account for the revised estimate of 1119.

Entertainment of State Guests.—The increased expenditure under the head is due to the increase in the number of State Guests, especially His Excellency the Viceroy.

Other charges.—The journeys of the Diwan to attend Food Conferences, etc., convened at the instance of Government of India at Simla and other centres, coupled with the Installation Ceremony and Birthday Celebrations of His Highness the Maharaja, account for the increased provision in the revised estimate.

Budget estimate.—Only the usual provisions are made; a donation of Rs. 50,000 for the Cochin State Military Benevolent Fund is also included in the estimates.

Defence measures.—The pay of the Police Security Officer has been raised from Rs. 175 to Rs. 150—200. The Fire Brigade staff of the Trichur A. R. P. has been transferred to Defence Measures. The number of the Special Guards has been reduced from 600 to 500 and their allowance raised from Rs. 10 to Rs. 12 per mensem. The posts of Havildars, Naicks, Sepoys, etc., hitherto debited to this head have been transferred to the Establishment of the State Forces. The designation of the Prosecuting Sub-Inspector has been changed as Prosecuting Inspector and his pay fixed as Rs. 100—125. The house rent allowance of the Inspectors has been raised from 10 to 15 per mensem. A ration allowance of Rs. 5 per mensem has been sanctioned to the Constables working in the Willingdon Island. 40 Constables on Rs. 12 have been appointed as Vacancy Reserve.

War Publicity and National War Front.—The pay of Rs. 150 of the Assistant War Publicity Officer has been placed on a graded one of Rs. 100—150. The post of a Superintendent on Rs. 100—150 and that of a new clerk on Rs. 25—40 have been additionally made. The post of the Head clerk on Rs. 60—80 has been converted to that of an Accountant.

By the constitution of the S. S. S. & Airmen's Board, the staff of the Honorary Military Welfare Officer was taken over to S. S. S. and Airmen's Board and the designation of the Honorary Military Welfare Officer has been changed as Honorary Military Welfare Officer and Secretary to the S. S. S. & Airmen's Board and the Consolidated T. A. of Rs. 100 raised to Rs. 150. Five Taluk Welfare Workers have also been appointed with an allowance of Rs. 50 per mensem.

A. R. P.—On account of the improved situation, the A. R. P. Measures of Northern Division have been kept in abeyance and the staff of the Southern Division has been reduced under the revised scheme.

Evacuation of civilian population.—The scheme under this head has been ordered to be wound up.

Food supply measures.—Though there is no budget provision under this head in the current year, a staff consisting of a clerk and a peon has been allowed to the Diwan Peishkar in connection with the Food Production Scheme.

Pricec control—Excise Department.—The posts of 5 Sub-Inspectors have been newly created, and the number of peons has also been increased considerably to cope with the increased activities of the department.

Grain purchase.—Two additional Tahsildars for grain purchase works in the Cochin-Kanayannur and Chittur Taluks were also appointed as in the other Taluks. To assist the grain purchase Tahsildars, posts of grain purchase assistants were also created. The staff of Village Menons has been increased and additional Masapidies appointed.

Hill cultivation measures.—The area cleared under hill cultivation has been ordered to be given on lease and the major part of the staff employed will be disbanded by the end of the current year.

Budget Estiamte—

Defence measures.—The uniform allowance sanctioned to the Constables has been extended to Head Constables also.

War Publicity and National War Front.—There is no change from the revised estimate.

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A. R. P. Southern Division.—The establishment under this head is to continue next year only as a tentative measure as it cannot be definitely stated whether the existing A. R. P. Scheme will have to continue for the whole of 1120.

Grain purchase.—Provision has been made for only 3 Grain Purchase Tahsildars for 6½ months. The posts of Grain Purchase Assistants have not also been provided. The staff for grain purchase in Cranganur has been transferred to Food Supply Department.

Hill cultivation.—The provision required for 1120 has been transferred to Agriculture Department.

Food Supply Department—

Revised Estimate—

Establishment.—The salary, allowances and office contingencies of the department including Depots and Fair Price Shops establishment, rent of godowans, etc., are charged to the service head. Only the actual cost of food grains and other articles and their transport charges are charged to the advance head and recovered from the consumers. At the time of framing the budget the staff sanctioned to department consisted only of 717 persons. But during the year it was found absolutely necessary to strengthen the staff considerably due to the additional work in the various offices, opening of depots, etc., and also due to the increase in the various activities of the department. Thus the present strength is 933. The more important posts created in the department are those of the—

1. Deputy Director
2. Financial Assistant

and 3. Supervising Officer.

The first post was created with a view to have effective check over the grain purchase work: The accounts of the department are complicated and voluminous and for the proper maintenance of accounts two senior officers from the Audit Office were drafted to the Food Supply Department.

To rigidly enforce the provisions of the "Hoarding and Profiteering Prevention Proclamation", a special staff consisting of an Officer and six Inspectors with necessary office staff was appointed. An Inspector was also appointed to supervise the stock in various godowns, depots, etc. Also a statistical branch was formed in the Head Office to tabulate the various points of information under purchases, consumption and stock position, required by this Government and the Government of India.

A temporary staff was appointed for paddy purchase during the year for about 10 months. The post of Rationing Officer was abolished.

Allowances.—The increase in the rate of T. A. and dearness allowance and the appointment of additional staff have contributed to the rice under dearness allowance and travelling allowance

Other charges.—All contingent expenditure required for the working of the department is provided under this head. During the year several additional godowns had to be commandeered as will be seen from the rise in expenditure under rent, from Rs. 36,798 to Rs. 75,000. Other items which contributed to the increase in the revised estimates are furniture and hundi commission, the former on account of opening of new depots and strengthening of supervising staff and the latter due to the remittance of collections through anchal offices. Under Miscellaneous also several items of unforeseen charges had to be incurred during the year. This is mainly due to the change in the head of debit of expenditure on rent of weighing machines, engagement of temporary coolies in Fair Price Shops, etc.

Budget Estimate of 1120—

The Budget Estimate of 1120 closely follows the revised estimate of 1119. The expenditure under various items have been kept up to the minimum as far as possible.

Special Audit—

Revised Estimate of 1119—

The activitirs of the Supply Department have very much increased during the year. In order to cope with the extra work in the audit of the voluminous accounts of the department the Special Audit Staff was strengthened by two additional auditors.

Under all heads only the actual requirements have been provided for in 1120.

Standard Cloth—

Establishment.—During the course of the year the staff for the distribution of Standard Cloth, stamping cotton goods, etc., had to be strengthened. Three storage depots were opened at Trichur, Ernakulam and Chittur.

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Allowances.—The T. A. rates and the dearness allowance were enhanced during the year To meet the actual expenditure the provision under the respective heads were raised.

Contingencis.—The main items of expenditure under the head are Rent and T. A. to Advisory Committees'

Stamping Cotton Cloth.—

In order to know the actual expenditure for the stamping of cotton cloth and the receipts therefrom the expenditure and receipts are looked under two separate heads. Only the pay of six peons and the allowance of the Industrial Inspector, their T. A., dearness allowance and the actual expenditure for the purchase of stamping accessories are charged to this head. For next year also no special provision other than that mentioned above has been made.

The slight reduction under other heads is due to the savings of Rs. 10,000 under Beggar Relief Scheme followed by increased provision under pensionary contribution and refund of lapsed deposits to the extent of Rs. 9,000.

Beggar Relief.—

As a measure of relief to the Beggars in the State, Beggar homes are now run at Ernakulam (Ponnurunni). Mattancheri (Palluruthi) and at Trichur (Ramavarmapuram) under the supervision of the Municipal authorities. For the year 1120, Rs. 50,000 is provided for running the Beggar Home.

Camp—Ernakulam,
15th July 194.4
32nd Mithunam 1119.

P. V. RAPHAEL

Finance Member

APPENDIX I

Extracts from the Government of Cochin Act, 1113, The Legislative Council Rules and the Standing Orders of the Legislative Council relating to Financial matters

THE GOVERNMENT OF COCHIN ACT, 1113

Procedure in Financial matters

28. (1) *Annual Financial Statement.*—The estimated annual expenditure and revenues of the State shall be laid in the form of a statement, in this Act referred to as "the Annual Financial Statement" before the Legislative Council in each year, and the proposals of the Government for the appropriation of the revenues and other moneys in any year shall be submitted to the vote of the Council in the form of demands for grants. The Council may assent or refuse its assent, to a demand or may reduce the amount therein referred to, either by a reduction of the whole grant, or by the omission or reduction of any of the items of expenditure of which the grant is composed.

Provided that—

(*a*) the estimates of expenditure embodied in the Annual Financial Statement which relate to Cranganur shall be shown separately.

(*b*) the Government shall have power in relation to any such demand to act as if it had been assented to, notwithstanding the withholding of such assent or the reduction of the amount therein referred to, if the demand relates to a reserved subject and if the Diwan certifies that the expenditure provided for by the demand is essential with respect to the proper administration of that subject;

(*c*) His Highness may, in cases of emergency authorise such expenditure as may be in His Highness opinion necessary for the safety or tranquility of the State or for the carrying on of any department;

(*d*) no proposal for imposing or increasing any tax or for regulating the borrowing of money or for amending the law with respect to any financial obligations of the State shall be made, except on the recommendation of the Government, communicated to the Council;

(*e*) No proposal for the appropriation of any such revenues or other money for any purpose shall be made, except on the recommendation of the Government; communicated to the Council.

Explanation.—A proposal shall not be deemed to make provision for any of the purposes aforesaid by reason only that it provides for fines or other pecuniary penalties, or for the payment of fees for licenses or fees for services rendered.

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(2) Nothing in this Act shall require proposals to be submitted to the Council relating to the following heads of expenditure which shall be expenditure charged on the revenues of the state.—

(*a*) Expenditure relating to any matter removed from the cognisance of the Council by sub-section 2 of sectson 24 of this Act;

(*b*) Expenditure authorised under clause (*c*) of the preceding sub-section;

(*c*) Expenditure which is obligatory under any law;

(*d*) Pensions and gratuities granted by His Highness or with His Highness' sanction, or under the rules of the Government;

(*e*) Salaries and allowances of such officers as may from time to time be specified by His Highness;

(*f*) Interest on loans and sinking fund charges;

(*g*) Contributions (charitable or otherwise) made by or with the sanction of His Highness;

(*h*) Expenditure classified by the Diwan as political expenditure.

If any question arises whether any proposed appropriation of revenues or moneys does or does not relate the above heads of expenditure, the decision of the Diwan shall be final.

29. (1) *Authentication of schedule of authorised expenditure.*—The Diwan shall authenticate by his signature a schedule specifying—

(*a*) the grants made by the Legislative Council under sub-section (1) of the last preceding section;

(*b*) the several sums required to meet the expenditure certified under previso (*b*) of sub-section (1) or relating to the heads of expenditure mentioned in sub-section (2) of the last preceding section.

(2) Subject to the provisions of the next succeeding section, no expenditure from the revenues of the State shall be deemed to be duly authorised unless it is specified in the schedule so authenticated.

30. *Supplementary statement of expenditure.*—If in respect of any financial year further expenditure from the revenues of the State becomes necessary over and above the expenditure therefore authorised for that year, the Government shall lay before the Legislative Council a supplementary statement showing the estimated amount of that expenditure, and the provisions of this Act relating to the Annual Financial Statement, shall apply to such supplementary statement:

Provided that where His Highness authorises any expenditure under proviso (*c*) of sub-section (1) or relating to the heads of expenditure mentioned in sub-section (2) of section 28 of this Act over and above the expenditure therefore authorised for that year, the Diwan shall authenticate by his signature a schedule specifying the several sums so authorised, and the expenditure of such sums from the revenues of the State shall thereupon be deemed to be duly authorised.

LEGISLATIVE COUNCIL RULES

Discussion of the Annual Budget

51. *Presentation of the Budget.*—The Annual Financial Statement under section 28 of the Act (Hereinafter called "The Budget") shall be presented to the Council before the beginning of the year for which it is framed and on such day as the Diwan may appoint.

52. (1) *Demand for grants.*—A separate demand shall ordinarily be made in respect of the grant proposed for each Department of the Government, including Cranganur:

Provided that the Finance Member may, in his discretion, include in one demand grants proposed for two or more departments or make a demand in respect of expenditure which cannot readily be classified under particular departments. Demands affecting reserved and transferred subjects shall, as far as may be possible, be kept distinct.

(2) Each demand shall contain first a statement of the total grant proposed and then a statement of the detailed estimate under each grant divided into items.

(3) Subject to these rules the Budget may be presented in such from as the Finance Member may consider best fitted for its consideration by the Council.

53. (1) *Stages of the Budget debate.*—The Budget shall be dealt with by the Council in two stages. namely.—

(i) a general discussion ; and

(ii) the voting of demands for grants.

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(2) On the day on which the Budget is presented, the Finance Member shall explain the Budget in the Council, and the President may, if he thinks fit, make any statement thereon.

54. (1) *General discussion.*—On a day to be appointed by the Diwan subsequent to the day on which the Budget is presented and for such time as the Diwan may allot for the purpose, the Council shall be at liberty to discuss the budget as a whole or any question of principle involved therein, but no motion shall be moved at this stage nor shall any member be entitled to divide the Council in respect of any such discussion of the Budget.

(2) The Finance Member shall have a general right of reply at the end of the discussion and the President may if he thinks fit, make any remarks.

(3) No member other than the Finance Member shall speak for more than twenty minutes.

55. (1) *Voting of grants.*—Not more than 7 days shall be allotted by the Diwan for the discussion of the demands of the Government for grants.

(2) Of the days so allotted not more than one day shall be allotted by the Diwan to the discussion of any one demand. As soon as the maximum limit of time for discussion is reached the President shall forthwith put every question necessary to dispose of the demand under discussion.

(3) No member other than the Finance Member shall speak for more than twenty minutes.

56. (1) *Motions at this stage.*—Motions may be moved at this stage to omit or reduce any grant or any item in a grant but not to increase or alter the destination of a grant.

(*a*) no motion shall relate to more than one subject matter;

(*b*) when notice of a motion to omit or reduce any grant is given, the object of the motion also shall be mentioned therein;

(*c*) the subject matter of a motion shall relate only to the particulars contained in the estimates on which the grant is sought and the purpose for which it is sought and shall not touch on the policy or expenditure sanctioned on other heads, except so far as such policy or expenditure is brought before the House by the items contained in the grant;

(*d*) a motion shall be clearly and definitely expressed and shall raise a definite issue.

(2) When several motions relating to the same demand are offered, they shall be discussed in the order in which the heads to which they relate appear in the Budget.

(3) No motion shall be made for the reduction of a grant as a whole, until all the motions for the omission or reduction of definite items within the grant have been discussed.

(4) The President may disallow any motion if; in his opinion, it cannot be moved consistently with public interests.

(5) Notice in writing of a motion for the omission or the reduction of any grant or for the omission or reduction of any item in a grant shall reach the Secretary at least five clear days before the commencement of a meeting of the Council.

Provided that the President may allow any motion to be moved with shorter notice.

57. *Restoration of grants.*—If the Diwan declares that he is satisfied that any demand which has been refused or reduced by the Council is essential for the discharge of the responsibilities of the Government and if the Government act as if such demand has been assented to, the Finance Member shall, as soon as may be thereafter, lay on the table of the Council a statement showing the action so taken by the Government; but no motion shall be made in regard to that action nor shall that statement be discussed.

58. *Procedure in cases of expenditure incurred under proviso (c) of sub-section (1) of section 28 of the Act.*—When any expenditure is authorised by His Highness under proviso (c) of sub-section (1) of section 28 of the Act, the Finance Member shall as soon as may be thereafter, lay on the table of the Council a statement explaining the necessity for the expenditure; but no motion shall be made in regard to that action nor shall that statement be discussed.

Constitution and working of Standing Finance Committee

59. (1) *Constitution of Standing Finance Committee.*—Before the Budget Session of each Malayalam year a Standing Finance Committee of the Legislative Council shall be constituted.

(2) The Committee shall consist of seven members and shall be composed as follows.—

(*a*) The President of the Council who will be the President of the Committee also:

Provided that in the absence of the President any member nominated by him in writing may be the Chairman of the meeting.

(*b*) three non-official members elected by the non-official members of the Council; and

(*c*) three official members nominated by the Government.

(3) The taking of the prescribed oath shall not be a condition precedent to the members serving in the Committee.

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60. *Quorum.*—Four members of whom at least two shall be non-official shall form the quorum of the Committee.

61. *Functions of the Committee.*—The Committee shall be a purely advisory body and its functions shall be—

(*i*) to examine the draft Annual Budget so far as the same is within the cognizance of Council;

(*ii*) to examine all applications for supplementary grants under votable items of expenditure; and

(*iii*) to examine such matters as may be referred to it by the Government.

62. (1) *Meeting of the Committee.*—The Committee shall meet as often as is necessary: Provided that a meeting of the Committee shall be held once at least every year in Mithunam or Karkadagam to consider the appropriation of the State Revenues for the coming year.

(2) The dates of the Committee shall be intimated to the members ordinarily seven days in advance:

Provided that in emergent cases the Government may reduce the period of such notice.

63. *Supply of papers to the Committee.*—Copies of papers relevant to the discussion at the meetings shall be furnished to each member at least three days before the date of the meeting:

Provided that in the case of the meeting to consider the appropriation of the State Revenues for the coming year the following records shall be supplied to each member of the Committee at least seven days before such meeting.—

(*a*) Preliminary edition of the Budget Estimate;

(*b*) A schedule of new items of expenditure proposed to be included in the Budget.

(*c*) A schedule of demands showing the preliminary proposals of the Government for the appropriation of the Revenues;

(*d*) A memorandum of the Finance Member explaining the Estimates.

STANDING ORDERS OF THE LEGISLATIVE COUNCIL

Financial Business

55. *Discussion of Budget.*—No discussion of the Budget shall take place on the day on which it is presented.

56. *Notice of motions.*—If notice of a motion to omit or reduce any grant has not been given five clear days before the day on which the demand is to be considered, any member may object to the moving of the motion and such objection shall prevail, unless the President in the exercise of his power to suspend the Standing Order, allows the motion to be made.

57. *Restoration of grants by Government.*—If the Government or His Highness exercise the power conferred by provisos (*b*) and (*c*) of sub-section (1) of section 8 of the Act in regard to demands refused or reduced by the Council, the Financial Member shall, as soon as may be thereafter, lay on the table of the Council a statement showing the action taken by the Government together, in the case of action under proviso (*b*) aforesaid, with a copy of the declaration made by the Diwan, but no motion may be made in regard to that action.

APPENDIX II

IMPORTANT CHANGES EFFECTED IN THE CLASSIFICATION OF THE BUDGET HEADS

Under the major head "V Salt" a new detailed head "Sale proceeds of salt manufactured was opened for classifying the receipts from the State manufacture of salt.

Under the major head "VIII Abkari and Ganja—A. Abkari" a new detailed head "Receipts under the Drugs Control Order" has been opened.

Under the Major head "XXIX Industries and Commerce" a new minor head "7. R. D. Centre Cherpu" has been opened.

Under the Major head "XXXII Miscellaneous" the following detailed heads have been newly opened.

1. Cotton cloth license fee.
2. Receipts on account of stamping under cotton cloth and yarn control order.
3. Receipts of Food Supplies Department.
4. Contribution from Government of India to Soldiers', Sailors' and Airmens' Board.

Under the Major head "Advances" a new detailed head "Advances for the purchase of provisions for the Forest and Tramway employees has been opened under "Advance for the purchase of Stock".

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The following detailed heads have been opened under 'other advances' as shown below.

LAND REVENUE DEPARTMENT

Loan for the construction of compound walls.
Advances for Nettur Colonisation scheme.

FINANCE AND ACCOUNTS DEPARTMENT

Advance for payment of commission under the National Savings Scheme to authorised agents.

WAR MEASURES ADVANCES

Advance for Cochin Restaurants.

Under the Major head "Remittances" a new detailed head (c) 3 per cent Loan has been opened against "(j) State Loan interest Remittances".

DISBURSEMENTS

A new detailed head "P.C.R." has been opened under contingencies under the following Major heads.

1. Land Revenue
2. Agriculture
3. Excise
4. Registration
5. Anchal
6. Jails
7. Police
8. Education
9. Charities
10. Medical
11. Ayurveda
12. Public Health
13. Military
14. Industries Reserved

Consequent on the starting of a Statistical branch a new minor head "6. Statistical branch" has been opened under the Major head "Land Revenue" with the necessary detailed heads. Under Agriculture a new minor head "Hill cultivation measures" has been introduced deleting the similar head under 'Miscellaneous'.

Under the Major head "14 Anchal" the following detailed heads have been newly opened.

1. War allowance.
2. Water allowance.

Under the Major head "15 General Administration," a new detailed head (g) Discount on 3 per cent Loan has been opened under "5. State Loan" for classifying the expenditure indicated by the detailed head.

Under "18 Police" a new detailed head (i) 3 uniform allowance has been opened under allowances for classifying the expenditure indicated by the detailed head.

Under 26 Pension and gratuity a new detailed head "Temporary increase to pensioners" has been opened.

Under the Major head "Military" a few detailed heads had to be opened due to the reorganisation of the military forces.

Under the Major head "39 Miscellaneous" new detailed heads Establishment, T. A., Dearness allowance, and other charges were opened under the following heads.

1. Cochin State Sailors', Soldiers' and Airman's Board.
2. Stamping of cotton cloth.

Under 41 Capital outlay a new detailed head "Nelliampathi cultivation" was opened.

Under the Major head "Advances" a new detailed head "Advance for the purchase of provisions for the Forest and Tramway employees" has been opened under 'Advance for the purchase of stock".

Detailed head corresponding to those on the receipts side were opened under "Other Advances" enumerated above.

Under the Major head "Remittances" a new detailed head (c) 3 per cent Loan has been opened against "(j) State Loan interest Remittances".

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APPENDIX III

STATEMENT OF RECEIPTS FROM 1110 TO 1120 (BUDGET ESTIMATE)

Heads of Accounts	1110 Rs.	1111 Rs.	1112 Rs.	1113 Rs.	1114 Rs.	1115 Rs.	1116 Rs.	1117 Rs.	1118 Rs.	Budget estimate 1119 Rs.	Revised estimate 1119 Rs.	Budget estimate 1120 Rs.
I. Land Revenue ..	11,43,472	10,59,668	12,24,403	12,28,011	12,31,605	12,54,247	11,83,747	12,83,052	12,29,321	12,19,700	12,25,000	12,20,100
II. Agriculture ..	27,996	31,928	32,660	36,047	33,162	42,154	43,033	39,595	55,273	53,700	78,600	2,05,700
III. Panchayats ..	4,327	4,065	6,190	3,522	3,756	3,030	2,694	3,752	4,627	4,100	5,000	3,500
IV. Village Courts ..	..	..	..	..	..	..	..	..	..	1,100	1,000	600
V. Salt ..	4,59,129	5,05,844	5,45,686	5,04,056	5,35,151	5,47,861	5,45,231	5,56,800	5,97,611	5,34,300	5,57,100	6,14,800
VI. Stamps ..	6,14,586	5,82,499	5,96,383	5,50,045	5,47,433	4,59,451	4,85,360	5,02,658	6,51,533	5,35,200	6,79,700	6,73,400
VII. Customs ..	19,09,259	20,10,481	19,00,000	13,47,209	25,27,877	25,24,054	27,66,423	25,16,144	24,49,618	30,00,000	30,83,700	26,70,000
VIII. Abkari and Ganja ..	10,67,215	10,25,558	10,23,654	10,20,288	9,76,932	9,88,058	9,55,376	10,16,583	12,41,878	16,61,900	21,12,000	42,81,900
IX. Matches ..	2,53,310	1,98,722	2,18,097	1,63,071	1,18,970	1,87,264	62,792	1,16,929	1,19,815	1,03,700	1,46,800	1,43,900
X. Opium ..	1,25,684	1,25,405	1,28,220	1 25,866	1,23,101	1,15,681	1,31,866	1,15,255	1,04,773	1,09,100	1,14,000	1,67,500
XI. Tobacco ..	3,33,770	3,43,588	3,45,549	3,35,164	3,39,591	3,51,492	3,52,086	3,27,234	3,49,431	5,61,900	5,02,500	5,00,100
XII. Forest and Tramway	4,51,643	5,24,715	5,18,639	4,51,154	5,02,481	5,24,764	6,33,792	9,66,463	12,11,014	12,90,500	22,65,700	18,75,500
XIII. Registration ..	94,695	97,980	1,03,263	1,04,718	1,21,290	1,10,735	1,14,172	1,35,921	1,79,574	1,63,700	2,94,700	3,07,300
XIV. Tribute ..	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,900	6,900	6,900
XV. Interest ..	1,74,702	1,87,857	2,07,885	1,58,111	2,50,828	3,18,889	3,08,186	3,05,073	3,40,574	2,63,700	2,59,100	2,38,200
XVI. Anchal ..	1,18,979	1,21,416	1,24,189	1,27,537	1,28,560	1,30,373	1,37,979	1,45,797	1,68,393	1,78,500	2,23,500	2,59,700
XVII. Law and Justice ..	14,735	13,617	13,159	16,744	13,394	16,525	19,547	21,681	34,958	22,000	37,200	30,000
XVIII. Jails ..	8,139	6317	7,150	4,479	4,828	4,409	7,204	6,503	5,005	10,000	10,000	10,000
XIX. Police ..	22,605	21,755	22,550	23,936	22,983	24,729	23,243	19,925	21,467	17,400	20,200	16,700
XX. Marine ..	362	2	23	107	3	12	63	15	..	..	..	..
XXI Education ..	3,39,639	3,52,761	3,77,085	3,93,525	4,00,400	4,10,428	4,25,080	4,01,757	4,55,544	4,44,200	5,44,000	4,52,900
XXII Medical ..	11,950	23,476	10,723	11,436	9,698	10,274	12,249	13,309	13,433	10,000	26,300	25,600
XXIII. Ayurveda ..	1,745	3,254	3,244	3,741	4,155	3,703	461	910	5,171	400	600	600
XXIV. Public Health ..	37,223	43,366	37,953	46,947	60,415	60,581	50,014	38,516	58,090	38,500	44,500	39,500
XXV. Stationery and Printing ..	1,17,245	1,22,215	1,10,289	1,08,250	79,788	78,881	1,20,632	1,36,589	1,59,105	1,57,400	1,96,900	1,98,900
XXVI. Public Works ..	3,38,504	3,41,614	3,80,766	3,55,903	3,85,906	3,54,598	3,57,274	3,82,762	3,75,301	3,45,100	4,43,200	3,81,800
XXVII. Railway ..	16,64,321	18,35,263	16,60,272	16,70,940	16,86,725	17,52,658	20,52,199	23,82,772	36,40,969	35,00,000	38,88,300	39,00,000
XXVIII. Profits from Capital Outlay other than Railway ..	93,539	..	75,587	10,06,560	85,654	84,454	89,359	86,186	1,05,959	1,14,300	1,48,100	1,51,600
XXIX. Industries and Commerce ..	6,350	5,354	5,446	5,360	4,531	12,905	12,135	13,673	17,877	12,900	14,600	13,400
XXX. Rural Development ..	..	..	..	..	829	1,373	1,442	866	2,455	..	..	..
XXXI. Income-tax ..	2,71,006	3,29,192	3,72,058	6,82,507	7,81,810	7,48,446	8,63,540	14,55,913	31,36,600	25,00,000	32,00,000	32,00,000
XXXII. Miscellaneous ..	28,293	23,039	42,824	44,447	35,545	1,40,521	3,79,202	2,75,743	3,18,235	16,80,000	8,04,400	2,79,400
XXXIII. Transfer from Sinking Fund for the repayment of State Loan ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	**97,41,280**	**99,47,808**	**1,01,01,504**	**1,05,36,538**	**1,10,23,268**	**1,12,69,407**	**1,21,46,238**	**1,32,75,233**	**1,70,60,463**	**1,55,39,200**	**2,09,33,600**	**2,18,69,500**

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APPENDIX IV

STATEMENT OF EXPENDITURE FROM 1110 TO 1120 (BUDGET ESTIMATE)

Heads of Accounts	1110	1111	1112	1113	1114	1115	1116	1117	1118	Budget estimate 1119	Revised estimate 1119	Budget estimate 1120
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land Revenue ..	3,01,938	3,12,425	3,10,908	2,95,952	2,98,786	3,01,416	3,12,339	3,25,932	3,54,032	3,96,400	4,54,103	3,35,000
2. Agriculture ..	1,58,264	1,62,635	1,61,906	1,48,571	1,53,396	1,54,731	1,50,806	1,46,523	1,71,669	2,16,500	2,33,900	3,46,300
3. Panchayats ..	2,11,361	2,18,306	2,13,864	1,79,160	1,82,370	2,55,297	2,58,380	2,71,739	3,91,191	4,03,600	4,10,600	4,21,900
4. Village Courts ..	..	..	..	..	..	..	..	..	..	49,600	56,600	72,000
5. Co-operative Societies ..	23,172	21,577	21,997	21,770	21,911	27,481	27,719	26,433	32,083	31,700	35,500	38,000
6. Palace ..	6,00,000	6,95,200	6,95,200	7,50,000	7,50,000	7,50,000	7,50,000	7,50,000	8,59,600	7,50,000	7,50,000	7,50,000
7. Subsidy ..	2,00,089	2,00,089	2,00,089	2,00,089	2,00,089	2,00,089	2,00,089	2,00,089	2,00,089	2,00,100	2,00,100	2,00,100
8. Excise ..	1,13,870	1,19,400	1,22,828	1,16,784	1,15,918	1,19,592	1,37,571	1,58,708	1,73,154	2,94,400	2,81,200	2,41,100
9. Matches ..	2,723	1,72,314	2,02,326	1,43,728	96,917	85,800	15,940	40,544	43,749	13,400	12,700	18,400
10. Stamps ..	42 295	43,470	42,724	41,359	29,147	28,046	29,546	29,621	42,375	68,700	79,300	61,300
11. Customs including Marine.	4,340	4,282	78,022	82,321	78,131	74,268	74,293	74,297	80,369	200	200	200
12. Forest and Tramway ..	4,30,510	4,18,331	3,32,687	3,33,304	3,17,633	2,85,553	3,25,862	4,18,487	5,36,851	8,42,200	14,81,900	12,57,500
13. Registration ..	93,646	99,936	96,478	91,203	86,747	86,788	92,720	98,964	1,08,200	1,15,400	1,30,700	1,46,800
14. Anchal ..	87,509	90,972	96,378	85,002	75,698	74,929	75,695	78,884	91,063	3,05,800	1,51,000	1,89,900
15. General Administration ..	1,85,569	2,53,228	2,08,074	1,88,809	2,04,516	2,14,286	2,46,991	2,20,889	2,31,799	2,88,600	3,53,400	3,19,900
16. Accounts and Finance ..	60,157	66,952	68,723	68,987	65,503	67,898	70,379	73,123	78,961	87,500	88,200	1,12,000
17. Law and Justice ..	2,92,466	3,07,339	3,00,663	2,94,043	2,84,386	2,83,392	2,85,480	2,90,803	3,08,366	3,17,009	3,60,300	3,82,200
18. Jails ..	34,029	35,962	38,051	33,597	31,214	38,219	45,371	67,020	1,13,635	1,13,800	1,17,000	1,20,100
19. Police ..	2,25,542	2,34,690	2,26,580	2,21,888	2,22,993	2,27,846	2,29,895	2,35,855	3,10,378	3,72,100	4,09,900	4,88,600
20. Education ..	16,93,928	18,33,564	18,27,761	18,29,779	18,67,412	18,86,491	18,98,656	19,71,863	20,82,596	22,85,300	25,64,900	32,37,900
21. Religious ..	40,063	40,038	40,594	32,868	40,063	40,051	40,129	40,016	41,403	40,100	40,100	40,100
22. Charities ..	39,161	49,270	53,596	49,390	51,890	48,425	48,095	52,674	77,451	83,000	95,000	91,900
23. Medical ..	4,56,197	4,67,108	4,77,061	4,77,576	5,43,354	5,20,268	6,18,810	6,19,619	6,86,822	7,25,800	8,00,000	9,09,300
24. Ayurveda ..	13,679	17,589	19,506	33,538	36,159	44,021	42,758	47,599	53,641	96,000	96,900	1,47,200
25. Public Health ..	1,72,354	1,70,963	1,45,712	1,41,170	1,52,671	1,55,116	1,65,445	1,36,437	1,86,157	1,61,300	1,90,800	2,62,700
26. Pension and Gratuity ..	3,83,085	3,77,922	3,85,592	4,23,429	4,29,108	4,53,266	4,51,637	4,72,437	5,03,750	5,41,300	5,65,400	7,00,400
27. Stationery and Printing ..	1,25,892	1,41,575	1,43,040	1,49,265	1,59,071	1,58,185	1,67 070	1,55,494	1,68,413	1,83,200	2,07,800	3,47, 00
28. Military ..	1,21,731	1,29,113	1,16,344	1,09,923	1,11,604	1,13,822	1,14,923	1,17,557	1,98,542	2,65,300	4,52,200	6,75,000
29. Public Works ..	12,74,760	13,02,588	14,33,132	12,83,876	12,18,982	10,13,315	12,15,461	10,78,422	12,59,222	17,71,500	23,12,300	21,49,500
30. Interest ..	3,72,480	3,76,040	4,46,301	4,73,452	5,20,598	5,64,630	5,67,702	5,56,273	5,72,877	5,44,900	5,95,100	5,11,800
31. Scientific &c. Department				43,710	57,407	20,482	15,928	27,506	18,074	18,800	33,500	29,500
32. Industries—Reserved	1,90,644	— 15,513	1,30,090	95,095	39,195	46,429	1,04,466	16,500	20,375	22,800	25,300	27,700
33. Industries—Transferred				15,072	58,936	66,231		89,372	96,533	1,07,600	1,10,300	1,37,409
34. Rural Development ..	..	..	..	..	16,669	16,283	18,389	18,277	7,958	..	..	..
35. Railway ..	11,08,018	12,43,609	11,66,013	12,03,418	12,00,900	12,97,414	14,15,061	15,78,494	21,25,351	21,60,000	24,14,800	25,05,000
36. Uplift of the Depressed Classes ..	1,15,931	80,712	77,168	66,353	65,843	65,719	67,926	64,416	75,064	88,500	93,700	1,02,700
37. State conveyances ..	71,605	83,596	82,531	65,991	82,283	54,794	84,440	53,253	1,07,160	75,900	1,13,800	89,400
38. Income-tax ..	47,399	45,742	65,992	93,232	97,952	78,263	99,004	79,630	1,88,280	2,89,000	4,42,800	4,50,800
39. Miscellaneous ..	3,14,104	1,67,845	1,14,496	5,55,992	8,01,036	9,97,872	14,02,231	21,41,072	17,66,324	22,58,900	20,23,900	17,92,400
40. Sinking Fund ..	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	3,00,000	3,00 000	3,00,000
Total ..	96,83 511	1,00,43,869	1,02,17,427	1,05,15,696	1,08,41,488	1,09,91,708	1,19,42,207	1,28,99,622	1,64,38,550	1,66,88,200	1,90,83,200	2,02,09,100